This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

+ *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.

+ *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.

+ *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.

+ *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at `http://books.google.com/`

At the end of this Volume will be fou

OF

BOOKS AND FORM

FOR

Overseers, Collectors

LONDON: KNIGHT & CO., 90 FLEET ST

Crown 8vo. Price 4s. 6d.

THE

Landlord & Farmer's Guide

TO THE

Agricultural Holdings (England) Act, 1883

(46 & 47 Vict., Cap. 61.)

WITH

AN APPENDIX

CONTAINING

A PAPER ON THE VALUE OF IMPROVED MANURES

FULL INDEX AND NOTES.

J. B. H

hen to be paid, 126, 127

eers, assistant overseers, a
178, 180, 208, 224; not
ks and accounts prior to
ce of, by overseers, 140,
uction of books, &c., 141
ard to, 143—146, 177, 178
r as to sums due, 146; a
, 147, 148; recovery of m
o be due, 148, 149, 178;
45, 146; accounts under
o Special Rates.
of, with regard to audits,
extraordinary or special
requiring attendance at
&c., 141, 142; certificate
against disallowances, &c
neys, &c., certified to b
of statement of, as to
l Rates.

ERS' RECEIPTS AND PAYM
46.
unts, 124, 139, 140, 265
of sureties of parochial of
of poor rate in case of, 10
124—127,
and payments, 1
, 248—250, 272; a
2—134, 251; general
cting and deposit book
X

At the end of this Volume will be found a List

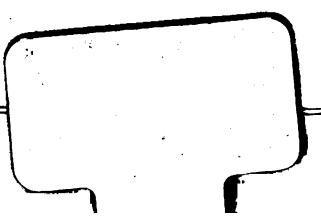
OF

BOOKS AND FORMS

FOR

Overseers, Collectors, &c.

LONDON: KNIGHT & CO., 90 FLEET STREET.



Crown 8vo. Price 4s. 6d.

THE

Landlord & Farmer's Guide

TO THE

Agricultural Holdings (England) Act, 1883

(46 & 47 VICT., CHAP. 61).

WITH

AN APPENDIX

CONTAINING

A PAPER ON THE VALUE OF ARTIFICIAL MANURES.

FULL INDEX AND NOTES.

BY

J. B. HUTCHINS,

AUTHOR OF

"Difficulties which exist in administering Sanitary Acts of Parliament," "The Sanitary Powers and Duties of Vestries," "The Sanitary Act, 1866," "The Canal Boats Act," &c., &c., &c.

London: KNIGHT & CO., 90 Fleet Street.

L. Eng. B. 58. e
Overseers 12

CW.U.K.
X 625
091:7

MANUAL FOR OVERSEERS, ASSISTANT OVERSEERS, COLLECTORS OF POOR RATES

AND

VESTRY CLERKS,

AS TO THEIR

POWERS, DUTIES, AND RESPONSIBILITIES.

BY

HUGH OWEN,

OF THE MIDDLE TEMPLE, BARRISTER-AT-LAW.

Seventh Edition.

LONDON:
KNIGHT & CO., 90 FLEET STREET, E.C.
1884.

PRINTED AT THE OFFICES OF THE PUBLISHERS,
ST. BRIDE'S.

PREFACE.

IN the first edition of this Manual it was stated that "the duties of Overseers of the Poor are so multifarious, and the statutes relating to them are so numerous, that it has long been felt that a Manual setting forth concisely the powers, duties, and responsibilities of those officers would materially aid them in the discharge of the important duties which devolve on them. The present volume has, therefore, been prepared; and it is hoped that it will be found useful, as affording a ready means of ascertaining the provisions of the statute law, and the orders of the Poor Law Board, so far as they affect not only the Overseers of the Poor, but also the officers who assist them in the discharge of their duties—viz., Assistant Overseers, Collectors of Poor Rates, and Vestry Clerks."

The fact that a seventh edition of the Manual is now called for is gratefully accepted by me as an assurance that the book has been deemed to be of some service by those for whose information and guidance it was prepared.

The preparation of the present edition has afforded the opportunity for carefully revising the Manual, and adding the provisions of the recent Acts which affect Parochial Officers.

In the Appendix are given the forms of the several Books and Forms relating to the Accounts of Parochial Officers, with an exemplification of the mode in which they are to be kept.

HUGH OWEN.

1, Pump Court, Temple,
December, 1883.

CONTENTS.

	PAGE
APPOINTMENT AND TENURE OF OFFICE, &c., OF OVERSEERS	1
ASSISTANT OVERSEERS	11
COLLECTORS OF POOR RATES	18
VESTRY CLERKS	24
SECURITIES OF ASSISTANT OVERSEERS, COLLECTORS, AND VESTRY CLERKS	31
VESTRY ROOMS, PAROCHIAL OFFICES, AND DEPOSITORIES FOR PARISH BOOKS	35
VESTRY MEETINGS, Notice of	38
Voting and Proceedings at	39
DUTIES UNDER UNION ASSESSMENT COMMITTEE ACTS	43
Form of Valuation List	44
Definition of Gross Estimated Rental	45
" Rateable Value	48
When New or Supplemental Lists are to be made	50
Deposit of Lists and their transmission to Assessment Committee	51
Objections to Lists	52
Correction of Lists by Assessment Committee	53
Re-deposit of and Objections to Altered Lists	54
Approval and Custody of Lists	54
Appeals to Quarter Sessions against Lists	56
Appeals against Rates	57
Assessment of Occupiers of Houses not included in Lists	63
Assessment of Plantations and Woods	63
Assessment of Rights of Sporting and Fishing	66
Assessment of Mines	69

PAGE

Expenses under Union Assessment Acts . . 73
Loans for defraying Cost of Valuations . . 75
Government Contributions in respect of Rates . 76
Revision of Map or Plan of Parish . . . 76
Returns, &c., to be furnished to Assessment Committee 77
Inspection of Minutes, &c., of Committee . 78
THE POOR RATE 80
Exemptions from Rating 80
The Rate to be in accordance with Valuation List 88
Rate, Period for which made 89
Heading or Title of Rate 90
Form of Rate 91
Rates Payable by Instalments 92
Division of Rate 92
Names of Occupiers to be entered in Rate . . 93
Totalling of Columns in Rate Book . . . 94
Declaration as to Rate 94
Allowance of Rate 95
When Rate is to be deemed to be made . . 96
Publication of Rate 96
Rating of Owners instead of Occupiers . . 97
Appeals against Rate 101
Collection of Rate 103
Payment of Rate by Successive Occupiers, &c. . 104
„ for New Houses not included in Rate 105
„ by Occupiers of Tenements let for short terms . . . 105
Voluntary agreements by Owners for Payment of Rate instead of Occupiers 105
Enforcing Payment of Rate 109
Excusal of Rate on ground of Poverty . . 115
Inspection of Rate 115
BOOKS AND ACCOUNTS OF OVERSEERS, ASSISTANT OVERSEERS, AND COLLECTORS 118
The Rate Book 120
Overseers' Book of Receipts and Payments . 124

PAGE

Balance Sheet of Overseers' Receipts and Payments 128
Rate Receipt Check Book 128
Instalment Rate Receipt Check Book . . 132
General Receipt Check Book 134
Payment of Moneys Collected 134
Collecting and Deposit Book 136
Book of Monthly Statements 136
Unpaid Rates Statement 138
Terrier of Parish Property 138
Inventory of Stock, &c. 139
Balancing of Accounts 139
Notice of Audit 140
Deposit of Books and Accounts prior to Audit . 140
Attendance at Audit 141
Declaration as to Accounts 142
Duties of Auditor as to Audit 143
Extraordinary and Special Audits . . . 145
Appeals against Disallowances, &c. . . . 147
Recovery of Moneys, &c., certified to be due . 148
Penalty for Illegal Charges 149
Custody of Books and Documents . . . 150
BOOKS AND ACCOUNTS AS TO SPECIAL RATES . . 152
CONTRIBUTION ORDERS OF GUARDIANS . . . 155
RELIEF OF THE POOR 157
ELECTION OF GUARDIANS 160
Registry of Ratepayers 160
Register of Owners and Proxies 161
PARISH HOUSES AND LANDS 166
COUNTY RATES 168
BOROUGH RATES 174
WATCH RATES 179
LISTS OF PARLIAMENTARY VOTERS 182
BURGESS LISTS 186
COUNCILLORS' LISTS 189
JURY LISTS 190
PARISH CONSTABLES 194
Appointment of Unpaid Constables . . . 194
Appointment of Paid Constables . . . 197
Expenses of Constables 200

PAGE

DUTIES UNDER PUBLIC HEALTH ACTS . . . 202
„ HIGHWAY ACTS 209
„ BURIAL ACTS 211
„ ELEMENTARY EDUCATION ACTS . 212
„ LIGHTING AND WATCHING ACT . 218
EXPENSES of Public Libraries and Museums . . 221
„ Baths and Wash-houses . . . 222
„ Public Parish Improvements. . . 222
„ Lodging-houses for Labouring Classes . 223
MISCELLANEOUS DUTIES.
Lunatics 225
Dead Bodies cast on Shore 225
Fire Engines 226
SUPERANNUATION OF COLLECTORS AND ASSISTANT OVERSEERS 227

APPENDIX.

REGULATIONS OF LOCAL GOVERNMENT BOARD AS TO POOR RATE BOOKS AND ACCOUNTS . . . 229
FORMS OF POOR RATE BOOKS AND ACCOUNTS AND EXEMPLIFICATION 241
GENERAL ORDER OF LOCAL GOVERNMENT BOARD AS TO ACCOUNTS WITH REFERENCE TO SPECIAL RATES 259
FORMS OF BOOKS AND ACCOUNTS AS TO SPECIAL RATES 269

INDEX 277

APPOINTMENT AND TENURE OF OFFICE OF OVERSEERS, ASSISTANT OVERSEERS, COLLECTORS OF POOR RATES, AND VESTRY CLERKS.

APPOINTMENT AND TENURE OF OFFICE OF OVERSEERS.

THE 43 Eliz., c. 2, enacts that "the churchwardens of every parish, and four, three, or two substantial householders there, as shall be thought meet, having respect to the proportion and greatness of the same parish and parishes, to be nominated yearly [in Easter week, or within one month after Easter (*a*)] under the hand and seal of two or more justices of the peace in the same county, whereof one to be of the quorum, dwelling in or near the same parish or division where the same parish doth lie, shall be called *overseers of the poor* of the same parish."

It will be observed that the Act of 43 Eliz. only expressly provides for the appointment of overseers for a "parish." Parochial chapelries, which at the time of the passing of that statute were reputed parishes, and were entirely independent of the mother church for the purposes of sacraments, burials, &c., have been held to be parishes within the meaning of the Act. A subsequent statute (13 and 14 Car. II., c. 12, s. 21) authorized the appointment of two or more overseers for every township or village comprised in a parish. In some cases, where a parish was

(*a*) As to the time of appointment of overseers, see page 4.

partly within and partly without a town corporate or franchise, distinct appointments of overseers were made for each part of the parish. This proceeding was without any lawful authority; but the arrangement has been rendered legal by the Act of 59 Geo. III., c. 95, in all cases in which the separation commenced within sixty years before the passing of that Act (July 12, 1819). Separate overseers cannot now be appointed (except in the case of certain places formerly extra-parochial, and places constituted separate parishes under the 30 and 31 Vict., c. 106, s. 3, the 39 and 40 Vict., c. 61, the 42 and 43 Vict., c. 54, or the 45 & 46 Vict., c. 58) for any township, village, or other place, for which separate overseers had not been lawfully appointed before the 9th of August, 1844 (7 and 8 Vict., c. 101, s. 22).

As regards places formerly extra-parochial, the 20 Vict., c. 19, s. 1, authorized the appointment of overseers for every place which was, or was reputed to be, extra-parochial, and in which no poor rate was levied; and by operation of the 31 and 32 Vict., c. 122, s. 27, every extra-parochial place for which an overseer had not been so appointed prior to the 25th December, 1868, or for which no overseer was acting on that day, or which had not been annexed to an adjoining parish, was incorporated with the next adjoining parish with which it had the longest common boundary.

With respect to the constitution of parishes under the 30 and 31 Vict., c. 106, s. 3, that Act provides that where several parts of any parish are separated from one another or intermixed with an adjoining parish, or where a parish is of great extent in area, and an application is made in writing to the Local Government Board by one-tenth part in value of owners of property and of ratepayers in the parish or parishes respectively interested, the Local Government Board may, if satisfied by public inquiry on

the spot, after fourteen days' public notice of the time and place and object of the intended inquiry, that the relief to the poor can be better administered in the parish or parishes by means of a readjustment or division, make an order under seal for readjusting or dividing the parishes accordingly. An order so issued must, however, be confirmed by Parliament in order to render it valid.

As regards places constituted parishes under the 39 and 40 Vict., c. 61, that Act provides that where any parish shall be divided so as to have its parts, or any of them, isolated in some other parish or parishes, or otherwise detached, the Local Government Board may, after local inquiry, upon certain notice, make an order, to take effect at the expiration of some period not less than three months from the day when a copy of the order has been sent to the overseers, either for constituting separate parishes out of the divided parish, or for amalgamating some of the parts thereof with the parish or parishes in which the same may be locally situated, or to which they may be annexed, as shall appear to the Board to be most convenient (sec. 1). If, however, one-tenth in number and rateable value of the persons appearing on the rate for the time being to be rated to the relief of the poor in any parish affected by such order give notice in writing of objection to the same within three months after copies of the order have been sent to the overseers of the parishes affected, the order is to be deemed a provisional order, and will require confirmation by Parliament. From and after the 25th of March next ensuing the day when such order, if not objected to, takes effect, and in the case of a provisional order next ensuing the date of the Act of Parliament confirming the same, the several parts of every parish to which the order applies will be and continue to be constituted in the manner directed by

the order (secs. 2 and 3). Every parish constituted under this Act, by the order of the Local Government Board, will, notwithstanding the prohibition as to the appointment of overseers contained in 7 and 8 Vict., c. 101, s. 22, be a parish for which an overseer is to be appointed (sec. 6).

By the 42 and 43 Vict., c. 54, the powers of the Local Government Board under the 39 and 40 Vict., c. 61, are extended, so as to enable them to deal with a parish as if it were a divided parish, when part of the parish is on one side, while the residue of the parish is on the other side of the boundary of a municipal borough or county, or of a river, estuary, or branch of the sea, or when part of a parish is so situated as to be nearly detached from the remainder of the parish, or is otherwise so situated as to render the administration of the relief of the poor in, or the local government of, such part in conjunction with the residue of the parish, inconvenient. The Act further enables the Local Government Board when dealing with divided parishes under the 39 and 40 Vict., c. 61, to constitute separate parishes out of any divided parishes, or out of parts of several divided parishes.

The 43 Eliz. required that the overseers should be appointed yearly in Easter week, or within one month after Easter. Inconvenience was found to arise from the time of appointment being regulated by a moveable feast, and it is now provided by the 54 Geo. III., c. 91, that the appointments shall be made in every year on the 25th of March, or within fourteen days next after that date. But an appointment made after the time prescribed is not necessarily invalid (*R.* v. *Sparrow*, 2 Str., 1123; *R.* v. *Justices of Staffordshire*, 10 L. J., M. C., 166).

In counties, the overseers are to be appointed by two or more justices of the peace of the county

dwelling in or near the parish or division where the parish lies (43 Eliz., c. 2, s. 1); but in a city or borough, the appointments may be made by justices having jurisdiction therein, whether they are justices of the city or borough, or of the county, riding, or division comprising the same or adjoining thereto (15 and 16 Vict., c. 38).

It is the practice in many parishes for the vestries to nominate persons for appointment by the justices; but, as the appointment vests in the justices alone, they may appoint any householder in the parish whom they think fit, without any previous nomination by the vestry, or without regard to any such nomination (*R.* v. *Justices of Lancashire*, 29 L. J., M. C., 214).

If more than four overseers are appointed for a parish, the appointments are bad.

The term "substantial householders" has not been strictly construed. The appointment of a labourer as overseer has been held to be good in the case of a rural parish; but it was at the same time stated that such an appointment might be improper in a place where there were many opulent farmers (*R.* v. *Tubbs*, 2 T. R., 395).

A person who occupies a house in a parish for business purposes, attending there daily, has been considered to be a "householder" within the meaning of the Act, although he resided with his family in another parish (*R.* v. *Poynder*, 1 B. and C., 178).

The justices may, upon the nomination and at the request of the inhabitants of a parish in vestry, appoint as overseer a person who is not a householder of the parish, provided he is assessed to the poor rate of the parish, and is a householder resident within two miles from the church or chapel of the parish, or where there is no church or chapel, resident within one mile from the boundary of the parish. But no

person is to be so appointed, or to be compellable to serve as an overseer of a parish in which he is not a householder, unless he has consented to the appointment (59 Geo. III., c. 12, s. 6).

If it appear to the justices who are required to appoint overseers that two overseers cannot be conveniently appointed from the inhabitant householders in any parish, the justices may appoint one overseer only; and if it appear to them that there is no such householder liable or fit to be appointed, they are to appoint some inhabitant householder of an adjoining parish willing to serve to be such overseer, either with or without an annual salary, to be paid out of the poor rate of the parish; and such appointment is to continue until the usual time of the appointment of overseers, and may be renewed from year to year as long as the justices find necessary (29 and 30 Vict., c. 113, s. 11).

The provision in the 20 Vict., c. 19, that in the case of a parish formerly an extra-parochial place, which had not been annexed to or incorporated with an adjoining parish, the justices should have similar powers, when it appeared to them that two overseers could not conveniently be appointed, or were not required for the place, was repealed by sec. 14 of 45 & 46 Vict., c. 58.

The following persons are by statute either exempted from being appointed to, or are not compellable to serve the office of overseer of the poor:—Teachers or preachers in holy orders (1 Will. and Mary, sess. 1, c. 18); dissenting ministers who are employed solely in the duties of a teacher or preacher, not following or engaging in any trade or business, or other profession, occupation, or employment for their livelihood, except that of a schoolmaster (52 Geo. III., c. 155); commissioners of income and property tax (5 and 6 Vict., c. 35, s. 35); persons appointed or employed by

commissioners of inland revenue (16 and 17 Vict., c. 59, s. 17); commissioners, officers, clerks, or other persons acting in the management or service of the customs (39 and 40 Vict., c. 36, s. 9); officers of excise and persons employed in collection or management of revenue of excise (7 and 8 Geo. IV., c. 53, s. 11); the Postmaster-General and officers of the Post Office (7 Will. IV. and 1 Vict., c. 33, s. 12); registrars of births and deaths, and registrars of marriages (7 Will. IV. and 1 Vict., c. 22, s. 18); inspectors under the Factory and Workshop Act (41 and 42 Vict., c. 16, s. 67); members of the Royal College of Physicians (32 Hen. VIII., c. 40); members of the Society of Apothecaries actually practising within the City of London and seven miles thereof, and apothecaries who have served an apprenticeship of seven years according to 5 Eliz., actually practising elsewhere (6 and 7 Will. and Mary, c. 4, s. 2); members of the Royal College of Surgeons of England actually practising (18 Geo. II., c. 15); medical practitioners registered under Medical Act, 1858 (21 and 22 Vict., c. 90, s. 35); dentists under Dentists' Act, 1878 (41 and 42 Vict., c. 33, s. 30); persons in the militia (38 and 39 Vict., c. 69, s. 94); Royal Naval Coast Volunteers (16 and 17 Vict., c. 73, s. 8); Royal Naval Volunteers (22 and 23 Vict., c. 40, s. 7); and men enrolled and officers and non-commissioned officers appointed under Reserve Force Act, 1867 (30 and 31 Vict., c. 110, s. 17).

No master of a workhouse, relieving officer, or assistant overseer is qualified to be appointed an overseer (13 and 14 Vict., c. 101, s. 6; 29 and 30 Vict., c. 113, s. 10). Peers and members of Parliament, justices of the peace, aldermen of London, practising barristers and solicitors, officers of the superior courts of law, and officers of the army and navy, have also been held to be exempt from serving the office of overseer.

The 55 Geo. III., c. 137, s. 6, provided that any person who, during the time he held the office of churchwarden or overseer, was concerned, directly or indirectly, in furnishing or supplying goods, materials, or provisions for the use of any workhouse, or for the maintenance of the poor in any place for which he was appointed to act, should be liable to a penalty of £100; but this provision is now repealed by the 31 and 32 Vict., c. 122, s. 31. The 12 and 13 Vict., c. 103, s. 6, however, enacts that no person shall be qualified to be appointed an overseer of any parish who, at the time of the proposed appointment, is engaged, or directly or indirectly concerned, in any contract for the supply of goods, wares, materials, &c., for the workhouse, or for the relief of the poor in such parish, or in the union comprising the parish.

The Bankruptcy Act, 1883, which comes into force on the 1st of January, 1884, provides that where a debtor is adjudged bankrupt, he shall be disqualified for being elected to or holding the office of overseer until the adjudication of bankruptcy against him is annulled, or he obtains from the court his discharge with a certificate that his bankruptcy was caused by misfortune without any misconduct on his part.

No person who has been convicted of felony, fraud, or perjury is eligible to hold the office.

A person who is convicted on indictment of any corrupt practice at a parliamentary election is not capable during a period of seven years from the date of conviction of holding the office of overseer. Where upon the trial of an election petition respecting a parliamentary election, the election court report that any corrupt practice other than treating or undue influence has been proved to have been committed in reference to the election, by or with the knowledge and consent of any candidate at the election, or that the offence of treating or undue influence has been found to have

been committed at the election by any candidate at the election, such candidate is, subject to certain exceptions, subject to the same disqualification as if at the date of the report he had been convicted on an indictment of a corrupt practice (46 and 47 Vict., c. 51, secs. 4, 5, and 22).

A candidate who, under the Municipal Corporations Act, 1882, is to be deemed to have been personally guilty of corrupt practices at a municipal election is for seven years from the date of the report of the election court, incapable of acting as overseer (45 and 46 Vict., c. 50, s. 79).

The appointment of a woman as an overseer is not invalid.

An overseer duly appointed who refuses to serve the office may be indicted for a misdemeanour (*R.* v. *Jones*, 2 Str., 1146).

If, however, a person feels aggrieved by his appointment as an overseer, he may appeal to the general quarter sessions (43 Eliz., c. 2, s. 6). The parishioners, in like manner, have the right of appeal (*R.* v. *Forrest*, 3 T. R., 38; *R.* v. *Justices of St. Albans*, 3 B. and C., 698). The appointment of overseers may also be removed by *certiorari* into the Court of Queen's Bench for the purpose of having it quashed (*R.* v. *Standard Hill*, 4 M. and S., 378; *R.* v. *Harrison*, 16 L. J., M. C., 33).

If an overseer dies, or removes from the place for which he was appointed, or becomes insolvent before the expiration of his office, on oath being made thereof, two justices of the peace may appoint another overseer in his stead, and he is to continue in office until new overseers are appointed (17 Geo. II., c. 38, s. 3). It is to be observed that the Act referred to renders an overseer who removes from the place for which he was appointed liable to penalties if before such removal he fails to deliver over to some church-

warden or other overseer of the parish, all rates, assessments, books, papers, sums of money, and other things concerning his office. If an overseer dies before the expiration of his office, his executors, or administrators are within forty days after his death, to deliver over all things concerning his office to some churchwarden or other overseer of the place, and the executors or administrators are to pay out of the assets left by the overseer, all sums of money remaining due which he received by virtue of his office before any of his other debts are paid and satisfied.

The Poor Law Board considered that a person appointed overseer can be legally a guardian of the same parish, if he be duly qualified and elected as such (Off. Cir., vol. x., p. 69).

Churchwardens ex-officio Overseers.

The churchwardens of a *parish* require no specific appointment by the justices, in order to give them the authority of overseers of the parish; for, under the 43 Eliz., they are overseers in virtue of their office of churchwarden.

When, however, a parish has been divided into townships under the Act 14 Charles II., c. 12, the chapelwarden of a township, although called a churchwarden, is not an overseer of the township; neither, in such case, are the churchwardens of the parish at large overseers of the township (*R.* v. *Nantwich*, 16 East, 228; *R.* v. *Justices of Yorkshire*, 6 A. and E., 863).

In any township or place where there are no churchwardens, the overseers are empowered to perform and execute all acts and authorities concerning the relief of, and other matters relating to, the poor, in like manner as churchwardens and overseers (17 Geo. II., c. 38).

The same person may jointly hold the offices of churchwarden and overseer (29 and 30 Vict., c. 113, s. 12).

APPOINTMENT AND TENURE OF OFFICE OF ASSISTANT OVERSEERS.

Assistant Overseers appointed by Vestry and Justices,

The 59 Geo. III., c. 12, s. 7, provides that "it shall be lawful for the inhabitants of any parish in vestry assembled to nominate and elect any discreet person or persons to be assistant overseer or overseers of the poor of such parish, and to determine and specify the duties to be by him or them executed and performed, and to fix such yearly salary for the execution of the said office as shall by such inhabitants in vestry be thought fit; and it shall be lawful for any two of her Majesty's justices of the peace, and they are hereby empowered, by warrant under their hands and seals, to appoint any person or persons who shall be so nominated and elected to be assistant overseer or overseers of the poor, for such purposes and with such salary as shall have been fixed by the inhabitants in vestry; and such salary shall be paid out of the money raised for the relief of the poor, at such times and in such manner as shall have been agreed upon by the inhabitants in vestry and the respective persons so to be appointed. . . . . Every person or persons so appointed shall continue to be an assistant overseer of the poor until he or they shall resign such office, or until his or their appointment shall be revoked by the inhabitants of the parish in vestry assembled, and no longer."

These general powers as to the appointment of assistant overseers are, however, in abeyance in cer-

tain parishes. With regard to the limitations in this respect, see p. 17.

It is necessary that the nomination of an assistant overseer should be made at a vestry after due notice of the purpose for which the meeting is to be held. (As to the notice required of a vestry meeting, see p. 38).

Paupers are disqualified for voting in the election of an assistant overseer by sec. 14 of the 39 and 40 Vict., c. 61, which provides as follows: "No person shall be entitled to vote in the election of a guardian, or in the election of an officer under the provisions of any statute, who shall be in receipt of relief given to himself or his wife or child, or who shall have been in receipt of such relief on any day during the year last preceding such election. In the case of any person objected to on this ground, a certificate from the clerk to the guardians, under his hand, shall be sufficient evidence of such person having received relief."

It is obviously convenient that an assistant overseer should reside in the parish for which he is appointed to act; but the fact of the officer appointed residing in another parish does not invalidate the appointment.

In some parishes it was formerly the practice to appoint one of the overseers as an assistant overseer, thus securing to him a salary for his services; but it is now provided that "no person shall be qualified to be appointed to be an overseer of the poor in any parish who at the time of the proposed appointment shall be an assistant overseer of any parish, and no person being an overseer of any parish shall be qualified to be appointed an assistant overseer" (29 and 30 Vict., c. 113, s. 10). As a churchwarden is *ex-officio* an overseer, this enactment would appear to apply to the office of churchwarden as well as that of overseer.

A master of a workhouse is disqualified for appointment as assistant overseer of a parish. A relieving officer is also disqualified, unless the Local Government Board authorize him to hold the office (13 and 14 Vict., c. 101, s. 6).

The duties to be performed by the assistant overseer should be specified in the resolution of the vestry nominating him. If it is intended that he should assist the overseers generally, the vestry may in their resolution set forth the duties as "all such duties as appertain to and are incident to the office of an overseer of the poor." If it is only intended that he should discharge particular duties, the duties should be specially stated. Where there is no express limitation of the duties to be performed by an assistant overseer, he must be taken to have been appointed to perform all the ordinary duties of an overseer (*Points* v. *Attwood*, 18 L. J., N.S., C. P., 19).

It is to be observed also that sec. 61 of the 7 and 8 Vict., c. 101, expressly provides that an assistant overseer is, subject to the rules of the Local Government Board, to obey, in all matters relating to the duties of overseers, all directions of the majority of the overseers of the parish for which he acts.

In the case of the appointment of an assistant overseer by justices, under the 59 Geo. III., c. 12, s. 7, the sanction of the Local Government Board to the appointment is not required.

The cost of obtaining the warrant of justices appointing an assistant overseer should be borne by the person appointed, and should not be charged to the poor rates of the parish.

If the vestry desire to increase the salary of an assistant overseer, they should revoke his appointment and re-elect him as assistant overseer with the salary proposed, and a new warrant of justices appointing the officer at the increased salary should be obtained.

The appointment of an assistant overseer may be revoked by the vestry at any meeting duly convened for the purpose. The Local Government Board may also, by an order under their hand and seal, either upon or without any suggestion or complaint from the overseers or guardians, remove any assistant overseer of a parish whom they deem unfit for or incompetent to discharge the duties of his office, or who at any time refuses or wilfully neglects to carry into effect any of the orders or regulations of the Board. Any person so removed is not competent to be appointed to or fill any paid office connected with the relief of the poor of such parish, except with the consent of the Local Government Board under their hand and seal (4 and 5 Will. IV., c. 76, s. 48).

It has been held by the Court of Queen's Bench that, assuming that proceeding by *quo warranto* were available in respect of the office of assistant overseer, which the Court doubted, it is not necessary to resort to that proceeding, as if the election is really contrary to the will of the inhabitants, the inhabitants can revoke the appointment.

In the case of an assistant overseer convicted of felony, fraud, or perjury, the conviction renders his office vacant, as no person so convicted is eligible to hold any parochial office (4 and 5 Will., IV., c. 76 s. 49).

When an assistant overseer who has been appointed by vestry and justices resigns, his resignation should be addressed to the vestry and not to the overseers.

Assistant Overseers appointed by Guardians.

Prior to the year 1840, orders were issued to several unions by the Poor Law Commissioners, directing the guardians to appoint assistant overseers; and those orders, unless subsequently rescinded, continue in

force. The duties of an assistant overseer so appointed are those specified in the particular order under which the appointment is made. There are also a few instances in which, in the early orders of the Poor Law Commissioners directing the appointment of collectors of poor rates by the guardians, there is a provision empowering the guardians to appoint the collectors to act also as assistant overseers in their respective parishes.

Many of those orders of the Poor Law Commissioners were never acted upon by the guardians, and in other cases vacancies have occurred in the office of assistant overseer or collector, but have not been filled up. The Local Government Board deemed it desirable, therefore, to issue an order which has the effect of rescinding a large number of those orders. The order referred to is dated the 2nd February, 1872, and contains the following provision :—

"We, the said Board, do hereby rescind every such order, so far as it has not been acted upon by the said guardians, by making any appointment whatsoever in respect of any parish to which it applies, or by filling up any vacancy which may have occurred more than two years preceding the date hereof."—Art. 2.

The orders still in force for the appointment of assistant overseers by the guardians generally contain provisions with respect to their continuance in office and remuneration. The Local Government Board, however, by the order dated the 2nd February, 1872, have made further provision with respect to these matters; but the new provisions only apply to assistant overseers and collectors appointed after the date of the order.

The order in question provides as follows :—

"The said guardians may, at their discretion, suspend from the discharge of his duties any such collector or assistant overseer, and shall, in case of every

such suspension, forthwith report the same, together with the cause thereof, to the Local Government Board for their decision thereon; and if the Local Government Board remove the suspension of such collector or assistant overseer by the guardians, he shall forthwith resume the performance of his duties." —Art. 4.

"If any such collector or assistant overseer be at any time prevented by sickness or accident, or other sufficient reason, from the performance of his duties, the guardians may appoint a fit person to act as his temporary substitute, and may pay such person a reasonable compensation for his services; and every such appointment, with a statement of the circumstances which have led to it shall be reported to the Local Government Board, as soon as the same shall have been made, by the clerk to the guardians, and where the order specifies the amount of remuneration, whether by a fixed salary or by a poundage, the same shall, unless the Local Government Board otherwise direct, be paid accordingly."—Art. 5.

"No such collector or assistant overseer who may be suspended, and who shall upon such suspension resign, or be removed by the Local Government Board, shall be entitled to any salary from the date of such suspension; and no such officer who shall be temporarily suspended from his office, by reason of his services not being required, shall be entitled to any salary pending such temporary suspension."—Art. 6.

The following provisions, contained in the same order, apply to every assistant overseer appointed by a board of guardians after the expiration of one month from the 2nd March, 1872:—

"If the guardians of any union, having regard to the state of any other parish or parishes in the union, shall at any time deem it necessary to make any

change in the appointment of the collector or assistant overseer for the parish for which such collector or assistant overseer is to be appointed, or if there shall be any alteration in the general law of rating which may render a change in the appointment or remuneration of the collector or assistant overseer expedient, but the collector or assistant overseer shall refuse to acquiesce therein, the guardians may, with the consent of the Local Government Board, but not otherwise, and after six months' notice in writing, signed by their clerk, given to such collector or assistant overseer, determine his office."—Art. 3.

Limit of Powers of Vestry and Justices as to appointment of Assistant Overseers.

The general powers of the vestry and of justices as regards the nomination and appointment of assistant overseers, under the statute 59 Geo. III., c. 12, s. 7, have already been referred to (see p. 11); but these powers are subject to certain limitations in the cases of parishes in which there are orders of the Poor Law Commissioners, or the Poor Law Board, or the Local Government Board in force for the appointment of assistant overseers or collectors by the guardians.

In a parish in which there is an order of the *Poor Law Commissioners* for the appointment of a collector or assistant overseer, issued prior to the 9th August, 1844, still in operation, the vestry and the justices are, by the 7 and 8 Vict., c. 101, s. 61, absolutely precluded from nominating and appointing an assistant overseer so long as the order remains unrescinded, unless the person filling the office of collector or assistant overseer under an appointment by the guardians was acting as such on the 9th August, 1844, and in that case the vestry may obtain his appointment to

discharge the duties of an overseer in addition to those with respect to the collection of the poor rate, if those duties are not already assigned to him by the order.

In the cases of parishes to which an order authorizing the appointment of a collector of poor rates by the guardians, and issued subsequently to the 9th August, 1844, applies, it is considered that the powers of the vestry and the justices as to the appointment of an assistant overseer are only in abeyance as regards the appointment of an officer with the duty of collecting the poor rate, and that, notwithstanding such an order may be in force, the vestry and justices can nominate and appoint either the collector or any other person as an assistant overseer with all or any of the duties of an overseer, with the exception of the collection of the poor rate. When an assistant overseer is so appointed, care should be taken that the collection of the poor rate is specially excepted in the statement of the duties assigned to the officer.

APPOINTMENT AND TENURE OF OFFICE OF COLLECTORS OF POOR RATES.

The appointments of collectors of poor rates by guardians are made either under orders of the Poor Law Commissioners, the Poor Law Board, or the Local Government Board.

The 7 and 8 Vict., c. 101, s. 62, provided that the Poor Law Commissioners might, upon the application of a board of guardians, issue an order directing the guardians to appoint a paid collector of poor rates for any parish or parishes in the union; and it is under this authority that orders for the appointment of collectors of poor rates have since been issued by the Poor Law Board and the Local Government Board.

The orders now issued under the 7 and 8 Vict., c. 101, usually contain provisions to the following effect:—

"*Mode of Appointment.*

"Every officer to be appointed under this order shall be appointed by a majority of the guardians present at a meeting of the board, and voting on the question of such appointment.

"Every such appointment shall, as soon as the same has been made, be reported to the Local Government Board by the clerk.

"Previous to any appointment to the aforesaid office being made under this order, a notice that the question of making such appointment will be brought before the board of guardians shall be given and entered on their minutes at one of the two ordinary meetings of the said board next preceding the meeting at which the appointment is made, or an advertisement, giving notice of the consideration of such appointment, shall be inserted in some public newspaper, by the direction of the guardians, at least seven days before the day on which such appointment is made: Provided that no such notice or advertisement shall be necessary for the appointment of a temporary substitute.

"*Qualification.*

"Every person who shall be appointed to the office of collector under this order shall agree to give one month's notice previous to resigning the office, or to forfeit, if remunerated by annual salary, one month's amount of salary; or, if remunerated by poundage, the proportion of poundage for one month, calculated on the poundage paid for the preceding quarter, to be deducted as liquidated damages from the amount of

salary or poundage due at the time of such resignation.

"*Duties.*

"The duties of the collector shall be:—

"No. 1.—To assist the churchwardens and overseers in making, assessing, and levying the poor rates of the said parish.

"No. 2.—To collect the poor rates from the parties assessed thereto in the said parish.

"No. 3.—To assist the said churchwardens and overseers in filling up receipts, keeping all books, and making all returns which relate to any matter concerning the poor rates of the said parish.

"No. 4.—At all times, when required by such churchwardens and overseers, to produce to them respectively the rate books and other account books in his custody relating to the poor rates of the said parish, and to balance the said rates, and to furnish the churchwardens and overseers with a true list of all defaulters in the payment of poor rates due to such parish, and under their direction to institute and attend to proceedings against defaulters.

"No. 5.—To attend the meetings of the guardians of the said union, when required by them, and to obey all lawful orders and directions of such guardians, and of the majority of the said churchwardens and overseers.

"No. 6.—To perform all the duties prescribed by the Poor Law Board in their general order dated the fourteenth day of January, one thousand eight hundred and sixty-seven (*a*), so far as the same relates to the office of collector of poor rates, and all rules, orders, and regulations which have been or may here-

(*a*) The order of 14th January, 1867, is the General Order of Accounts, the provisions of which are given in the Appendix.

after be issued by the Local Government Board applicable to his office.

"*Remuneration.*

"The guardians shall pay to the person for the time being appointed to the office of collector of the poor rates under this order such remuneration for the performance of the duties of that office, either by poundage or annual salary, as the Local Government Board may from time to time direct or approve. Such remuneration shall be charged to the said parish, and in the case of an annual salary shall be considered as accruing from day to day, and be apportionable in respect of time accordingly, in pursuance of the provisions of 'The Apportionment Act, 1870.'

"The remuneration of such officer shall be payable from the day on which he commences the performance of his duties up to the day on which he shall cease to hold such office, and no longer, and shall be paid to him, his executors or administrators, as the case may be, at the times and in the manner prescribed by the said order of the Poor Law Board dated the fourteenth day of January, one thousand eight hundred and sixty-seven. (*a*).

"No collector who may be suspended, and who shall, upon such suspension, resign, or be removed by the Local Government Board, shall be entitled to any salary from the date of such suspension; and no such officer who shall be temporarily suspended from his office by reason of his services not being required, shall be entitled to any salary pending such temporary suspension.

(*a*) The order of 14th January, 1867, is the General Order of Accounts, the provisions of which are given in the Appendix.

"*Continuance in Office and Suspension of Officer.—Supply of Vacancy.*

"Every collector shall hold the said office until he shall die, or resign, or be removed by the Local Government Board, or be proved to be insane by evidence which such Board shall deem sufficient; and upon such death, resignation, removal, or insanity of any such officer, the said guardians shall give notice thereof to the Local Government Board, and proceed to appoint some person in his place, according to the provisions of this order; and in every case of a resignation, the said guardians shall transmit to the Local Government Board a statement of the cause of such resignation, so far as it may be known to them.

"The said guardians may, at their discretion, suspend from the discharge of his duties any such collector, and shall, in case of every such suspension, forthwith report the same, together with the cause thereof, to the Local Government Board for their decision thereon; and if the Local Government Board remove the suspension of such collector by the guardians, he shall forthwith resume the performance of his duties.

"Provided that if the said guardians, having regard to the state of any other parish or place in the union, shall at any time deem it necessary to make any change in the appointment of the collector for this parish, or if there shall be any alteration in the general law of rating which may render a change in the appointment or remuneration of the collector expedient, but the collector shall refuse to acquiesce therein, the guardians may, with the consent of the Local Government Board, but not otherwise, and after six months' notice in writing, signed by their clerk, given to such collector, determine his office.

"If any such collector be at any time prevented by sickness or accident, or other sufficient reason, from the performance of his duties, the guardians may appoint a fit person to act as his temporary substitute, and may pay such person such compensation for his services as the Local Government Board may direct or approve."

With regard to the duties prescribed by the order, it is further to be observed that sec. 61 of the 7 and 8 Vict., c. 101, expressly provides that every collector is, subject to the rules of the Local Government Board, to obey, in all matters relating to the duties of overseers, all directions of the majority of the overseers of the parish for which he acts.

The orders issued by the Poor Law Commissioners for the appointment of collectors of poor rates prior to the passing of the 7 and 8 Vict., c. 101 (9th August, 1844), in some cases do not provide for the suspension of collectors, or the appointment of temporary substitutes. The provisions in Articles 4, 5, and 6 of the order of the 2nd February, 1872 (see page 16), however, take effect with regard to all collectors appointed after the date of that order, notwithstanding there may have been no similar provisions in the order under which the appointment was made.

The proviso with regard to changes in the appointment or remuneration of a collector (see Article 3 of the order of the 2nd February, 1872, p. 16) has only been recently introduced into the orders for the appointment of collectors. The provision now applies to every collector appointed after the expiration of one month from the 2nd of February, 1872.

As regards the appointment by guardians of collectors, it is to be borne in mind that the Local Government Board, by the order of the 2nd February, 1872, have rescinded every order for the appointment

of a collector, so far as it has not been acted upon by the guardians, by making any appointment whatsoever in respect of any parish to which it applies, or by filling up any vacancy which may have occurred more than two years preceding the 2nd February, 1872.

The office of collector of poor rates appears to be incompatible with that of overseer, churchwarden, or vestry clerk for the same parish.

A master of a workhouse is disqualified for appointment as collector of poor rates of a parish. A relieving officer is also disqualified, unless the Local Government Board authorize his holding the office 13 and 14 Vict., c. 101, s. 6).

It is a maxim of law that a minor cannot lawfully be appointed to an office of pecuniary trust, nor can he enter into a bond for the faithful discharge of the duties of such an office. This being the case it would appear that the guardians are precluded from appointing as a collector of poor rates a person under the age of twenty-one years.

The Local Government Board have the same powers with regard to the removal from office of a collector as they have in the case of an assistant overseer (see p. 14).

APPOINTMENT, TENURE OF OFFICE, ETC., OF VESTRY CLERKS.

In any parish in which, according to the last census, the population *exceeds two thousand persons*, the appointment of a vestry clerk may be obtained under the 13 and 14 Vict., c. 57.

When such an appointment is proposed, a vestry meeting should be convened, after due notice, and a resolution passed to the effect that the Act referred to be applied to and put in force in the parish or place, so far as relates to the appointment of a vestry clerk.

It is desirable that the vestry should at the same time determine as to the duties and the amount of the remuneration which they would wish to be assigned to the officer, and also as to the amount of the security he should be required to give for the faithful performance of the duties of his office.

The churchwardens, or where there are no churchwardens the overseers, are then to apply to the Local Government Board, pursuant to the resolution of the vestry, to issue an order putting in force in the parish the provisions of the Act with regard to the appointment of a vestry clerk.

With reference to the term "churchwardens," it is to be observed that, by the interpretation clause of the Act, the word, "churchwardens" includes chapelwardens, or other persons discharging the duties of churchwardens in the parish or place.

When the Local Government Board have issued the necessary order, a copy is to be published in such newspaper or gazette, or both, as the Board may direct, and is to be deposited with the churchwardens, or with the overseers where there are no churchwardens.

Within one calendar month after the making and publishing of the order of the Local Government Board, the churchwardens, or other persons to whom it belongs to convene meetings of the vestry in the parish, are to convene a vestry meeting for the special purpose of electing a vestry clerk. Public notice of the meeting of the vestry, the place where it is to be held, and the special purpose of the meeting, is to be given in the usual manner in which notices of the meetings of the vestry (see p. 38) are given, at least seven clear days before the day for holding the meeting. At such meeting the vestry are to proceed to elect some fit and competent person to be the vestry clerk of the parish.

The Act provides that the following duties, in ad-

dition to those which are or may be imposed upon vestry clerks by any Act or Acts of Parliament, shall be the duties of the vestry clerk, unless the Local Government Board otherwise direct :—

"To give notice of and attend the meetings of vestry and committees appointed thereat.

"To summon and attend meetings of the churchwardens and overseers when required, and to enter the minutes thereof respectively.

"To keep the account of all charity moneys which the churchwardens or overseers are authorized or are accustomed to distribute.

"To keep the vestry books, and the parish deeds and documents, and the rate books and accounts which are closed ; and to give copies of and extracts from the same to any person entitled thereto, such person paying for the same at the rate of fourpence for every seventy-two words or figures ; and to permit any person or persons rated to the relief of the poor of the said parish, at all reasonable times, to inspect the same or any of them, on pain of dismissal for neglecting to give such copies or permit such inspection.

"To make out, when required by the vestry, the church rate, and procure the same to be signed and completed, and to retain the custody thereof ; and where there is no collector of poor rates or assistant overseer, to make out the poor rate, and procure the same to be allowed, and to make all the subsequent entries in the rate books, and to give the notices thereof required by law.

"To prepare and issue the necessary process for recovering arrears of such rates respectively before the justices, and procure the summons to be served, and to attend the justices thereon, and advise the churchwardens and overseers as to the recovery of such arrears.

"To keep and make out the accounts of the churchwardens, and to present such accounts to the vestry or other legal authority to be passed, and to examine the church rate collector's accounts and returns of arrears.

"To assist the overseers in making out their accounts (whenever required by them); and, subject to the rules and regulations of the commissioners for administering the laws for the relief of the poor, to examine from time to time the accounts of the assistant overseers or collectors of poor rates, and their returns of arrears."

"To attend the audit of accounts of the overseers, and conduct all correspondence arising therefrom.

"To assist the churchwardens or overseers in preparing and making out all other parochial assessments and accounts, and in examining the accounts of the collectors of such assessments.

"To ascertain and make out the lists of persons liable to serve on juries, and to cause them to be printed and duly published, and returned to the justices.

"To give the notices for claims to vote for members of Parliament, and to make out lists of voters, and get the same printed and published and duly returned, according to law, and to attend the court for revising them; and to prepare, make out, and publish the burgess lists and the lists of constables.

"To make all returns required of the churchwardens or of the overseers by law or proper authority.

"To advise the churchwardens and overseers in all the duties of their office; and also to perform such other duties and services of the like nature as the said commissioners for administering the laws for the relief of the poor in England, from time to time, at the request of the churchwardens or overseers of any such parish, or otherwise, shall prescribe and direct to be performed by such vestry clerk."

The Poor Law Board stated (Off. Cir., vol. ix., p. 176) that they saw nothing in the duties which are prescribed to be performed by the vestry clerk of a parish which would be inconsistent with the office of clerk to guardians of the union which includes such parish.

As regards the combination of the offices of vestry clerk and clerk to the justices, the Board stated that it would appear that the vestry clerk cannot act as clerk to the justices in matters which may be brought before them in reference to the parish for which he is vestry clerk. This consideration may not, however, render it absolutely impossible for the same person to hold both offices, because he may possibly take means to procure some person to assist the justices when the cases which he may have to conduct as vestry clerk come before them; but there would frequently be some inconvenience in such an arrangement.

As the vestry clerk is to examine the accounts of the collector of poor rates, the two offices cannot be held in the same parish by the same person; and it would also appear that the office of churchwarden or overseer is incompatible with that of vestry clerk.

A master of a workhouse cannot be legally appointed to the office; neither can a relieving officer, without the consent of the Local Government Board (13 and 14 Vict., c. 101, s. 6).

The amount of salary or other remuneration to be paid to the vestry clerk will be fixed by the order of the Local Government Board; but it may from time to time be altered by them. The days and times on which, and the persons by whom, the salary or remuneration of the vestry clerk is to be payable, are also to be determined by the Local Government Board. The salary or other remuneration is to be paid out of the poor rate for the parish.

In *R.* v. *Cumberledge* (Law Rep. 2 Q. B. D., 366) the court quashed a disallowance of a payment to a vestry clerk for preparing a valuation list, one of the reasons assigned for the disallowance being that the preparation of the list was among the statutory duties of the vestry clerk for which the salary of the vestry clerk was to be taken to be his remuneration. The court held that the valuation list was not "a parochial assessment or account," which under the statute it is the duty of the vestry clerk to assist the overseers in preparing.

A vestry clerk is entitled to retain his appointment until death, resignation, or removal from office. He may be removed by an order of the Local Government Board, if they deem him unfit, or by a resolution passed by a vestry called for the special purpose, after like notice to that required to be given of a vestry meeting for the election of a vestry clerk (see p. 24), if the Local Government Board give their consent to the resolution.

In the case of a vacancy in the office, a vestry is to be convened within one calendar month next after the vacancy, for the special purpose of electing a vestry clerk. Notice similar to that required to be given of the meeting for the first election of a vestry clerk is required to be given of the meeting for filling up a vacancy.

The provision as to the appointment being made within one calendar month is considered to be directory only; and an appointment may be made after the expiration of the period prescribed.

The question as to the validity of the appointment of a vestry clerk may be raised by *quo warranto* (see *R.* v. *Kirby*, 31 L. J., N.S., Q. B., 3).

Where, under the provisions of a local Act, any person is paid for the performance of any of the duties of a vestry clerk, or for assisting in the performance

of any of the duties of churchwardens and overseers, nothing in the Act in question respecting the duties of the vestry clerk is to apply to such duties while they are so performed, or payment is made for their performance.

A churchwarden or overseer is not exempted or discharged from the performance of any duty required of him by law by the appointment of a vestry clerk: neither is he obliged to avail himself of the vestry clerk in the performance of his duties unless he thinks fit so to do.

Whatever powers may belong to the vestry to appoint a clerk to record their proceedings, the law does not appear to have made any provision for the payment of a salary to the officer out of the rates, unless he is appointed under a local Act, the Metropolis Management Act, or the Act 13 and 14 Vict., c. 57, above referred to.

SECURITIES OF ASSISTANT OVERSEERS, COLLECTORS, AND VESTRY CLERKS.

Every collector of poor rates and assistant overseer is required to give to the board of guardians of the parish or union, or, if there be no such board of guardians, then to the overseers of the parish for which he acts, "sufficient security for the due performance of his duties" (7 and 8 Vict., c. 101, s. 61).

As regards *collectors of poor rates* appointed by boards of guardians, the general consolidated order of the Poor Law Board requires that every collector shall give a bond, conditioned for the due and faithful discharge of the duties of the office, *with two sufficient sureties*, not being officers of the same union. Every officer who has entered into any such security is to give immediate notice to the guardians of the death, insolvency, or bankruptcy of either of the sureties; and is, when required by the guardians, to produce a certificate, signed by two householders, that his sureties are alive, and believed by them to be solvent. The officer is also to supply a fresh surety in the place of any such surety who may die, or become bankrupt or insolvent.

The guardians may, however, under an order of the Local Government Board dated the 2nd of February, 1872, if they think fit, accept, as the security for any officer appointed by them, instead of a bond with two sureties, "the guarantee of any company or association which shall undertake to guarantee the good conduct of such officers, and shall give their guarantee in a security, the form whereof shall have been or shall be approved by the Poor Law Board or

the Local Government Board, under their seal." The companies or associations whose forms of guarantee policies have been thus approved are—The Guarantee Society, 19, Birchin-lane, E.C.; The Provident Clerks' and General Guarantee Association, 61, Coleman-street, E.C.; The London Guarantee and Accident Company, 10, Moorgate-street, E.C.; The British National Insurance Corporation, 42, Poultry, E.C.; The National Guarantee and Suretyship Association, 28, Queen-street, Edinburgh; The Guarantee Association of Scotland, Chief Office, 75, George-street, Edinburgh; The Ocean and General Guarantee Company, 4, Queen Victoria-street, London; The Manchester Mutual Assurance Association, Manchester; and The Employers' Liability Assurance Corporation, 84, King William-street, London.

The orders issued with reference to the appointment of vestry clerks usually contain similar provisions with regard to security. In some cases, however, the amount of the penalty of the bond is fixed by the order.

The regulation of the Poor Law Board above referred to, it will be observed only refers to a collector of poor rates appointed by a board of guardians. As the 7 and 8 Vict., c. 101, s. 61, which applies to an assistant overseer appointed by justices, merely requires that the officer shall give "sufficient security," the guardians may, if they think fit, in the case of an assistant overseer, accept a bond with one surety only, if they are satisfied that the security is adequate.

It may be mentioned, with regard to an assistant overseer appointed by justices, that the 59 Geo. III., c. 12, s. 7, provides that it shall be lawful for the inhabitants of any parish, upon the nomination and election by them of an assistant overseer, to require and take security for the faithful execution of his

office by bond, with or without a surety or sureties, and in such penalty as they shall think fit ; such bond to be made to the churchwardens and overseers.

It is unusual for an assistant overseer to give security both to the churchwardens and overseers, and to the board of guardians. If adequate security is given to the board of guardians, it is not the practice to require a compliance with the provision in the 59 Geo. III., c. 12, s. 7, above referred to. If, however, an assistant overseer has given security to the churchwardens and overseers, and the bond is handed over to the board of guardians, and is deemed by them a sufficient security, the Local Government Board consider that that arrangement is substantially a compliance with the requirement of the 7 and 8 Vict., c. 101, s. 61, as to giving security to the board of guardians.

The bonds of collectors of poor rates and assistant overseers are exempt from stamp duty (7 and 8 Vict., c. 101, s. 61). The Commissioners of Inland Revenue have expressed an opinion that the exemption does not apply to the bond of a vestry clerk.

The guardians are to provide for the custody of the bonds given to them, so always that the bond given by any person shall not remain in his own custody.

The bonds of the officers are to be submitted to the auditor at his audit of the union accounts next after the 25th of March in every year ; and it is the duty of the auditor to report to the guardians of the union, with regard to each officer, whether the security, together with any certificate or proof that each of the sureties named in the bond is living and is not bankrupt or insolvent, was produced to him, or the security is otherwise in force, and also any defects which he may discover in the securities. It is desirable in every case that the officer should obtain, prior to each

of a collector, so far as it has not been acted upon by the guardians, by making any appointment whatsoever in respect of any parish to which it applies, or by filling up any vacancy which may have occurred more than two years preceding the 2nd February, 1872.

The office of collector of poor rates appears to be incompatible with that of overseer, churchwarden, or vestry clerk for the same parish.

A master of a workhouse is disqualified for appointment as collector of poor rates of a parish. A relieving officer is also disqualified, unless the Local Government Board authorize his holding the office 13 and 14 Vict., c. 101, s. 6).

It is a maxim of law that a minor cannot lawfully be appointed to an office of pecuniary trust, nor can he enter into a bond for the faithful discharge of the duties of such an office. This being the case it would appear that the guardians are precluded from appointing as a collector of poor rates a person under the age of twenty-one years.

The Local Government Board have the same powers with regard to the removal from office of a collector as they have in the case of an assistant overseer (see p. 14).

APPOINTMENT, TENURE OF OFFICE, ETC., OF VESTRY CLERKS.

In any parish in which, according to the last census, the population *exceeds two thousand persons*, the appointment of a vestry clerk may be obtained under the 13 and 14 Vict., c. 57.

When such an appointment is proposed, a vestry meeting should be convened, after due notice, and a resolution passed to the effect that the Act referred to be applied to and put in force in the parish or place, so far as relates to the appointment of a vestry clerk.

It is desirable that the vestry should at the same time determine as to the duties and the amount of the remuneration which they would wish to be assigned to the officer, and also as to the amount of the security he should be required to give for the faithful performance of the duties of his office.

The churchwardens, or where there are no churchwardens the overseers, are then to apply to the Local Government Board, pursuant to the resolution of the vestry, to issue an order putting in force in the parish the provisions of the Act with regard to the appointment of a vestry clerk.

With reference to the term "churchwardens," it is to be observed that, by the interpretation clause of the Act, the word, "churchwardens" includes chapelwardens, or other persons discharging the duties of churchwardens in the parish or place.

When the Local Government Board have issued the necessary order, a copy is to be published in such newspaper or gazette, or both, as the Board may direct, and is to be deposited with the churchwardens, or with the overseers where there are no churchwardens.

Within one calendar month after the making and publishing of the order of the Local Government Board, the churchwardens, or other persons to whom it belongs to convene meetings of the vestry in the parish, are to convene a vestry meeting for the special purpose of electing a vestry clerk. Public notice of the meeting of the vestry, the place where it is to be held, and the special purpose of the meeting, is to be given in the usual manner in which notices of the meetings of the vestry (see p. 38) are given, at least seven clear days before the day for holding the meeting. At such meeting the vestry are to proceed to elect some fit and competent person to be the vestry clerk of the parish.

The Act provides that the following duties, in ad-

dition to those which are or may be imposed upon vestry clerks by any Act or Acts of Parliament, shall be the duties of the vestry clerk, unless the Local Government Board otherwise direct :—

"To give notice of and attend the meetings of vestry and committees appointed thereat.

"To summon and attend meetings of the churchwardens and overseers when required, and to enter the minutes thereof respectively.

"To keep the account of all charity moneys which the churchwardens or overseers are authorized or are accustomed to distribute.

"To keep the vestry books, and the parish deeds and documents, and the rate books and accounts which are closed ; and to give copies of and extracts from the same to any person entitled thereto, such person paying for the same at the rate of fourpence for every seventy-two words or figures ; and to permit any person or persons rated to the relief of the poor of the said parish, at all reasonable times, to inspect the same or any of them, on pain of dismissal for neglecting to give such copies or permit such inspection.

"To make out, when required by the vestry, the church rate, and procure the same to be signed and completed, and to retain the custody thereof ; and where there is no collector of poor rates or assistant overseer, to make out the poor rate, and procure the same to be allowed, and to make all the subsequent entries in the rate books, and to give the notices thereof required by law.

"To prepare and issue the necessary process for recovering arrears of such rates respectively before the justices, and procure the summons to be served, and to attend the justices thereon, and advise the churchwardens and overseers as to the recovery of such arrears.

"To keep and make out the accounts of the churchwardens, and to present such accounts to the vestry or other legal authority to be passed, and to examine the church rate collector's accounts and returns of arrears.

"To assist the overseers in making out their accounts (whenever required by them); and, subject to the rules and regulations of the commissioners for administering the laws for the relief of the poor, to examine from time to time the accounts of the assistant overseers or collectors of poor rates, and their returns of arrears."

"To attend the audit of accounts of the overseers, and conduct all correspondence arising therefrom.

"To assist the churchwardens or overseers in preparing and making out all other parochial assessments and accounts, and in examining the accounts of the collectors of such assessments.

"To ascertain and make out the lists of persons liable to serve on juries, and to cause them to be printed and duly published, and returned to the justices.

"To give the notices for claims to vote for members of Parliament, and to make out lists of voters, and get the same printed and published and duly returned, according to law, and to attend the court for revising them; and to prepare, make out, and publish the burgess lists and the lists of constables.

"To make all returns required of the churchwardens or of the overseers by law or proper authority.

"To advise the churchwardens and overseers in all the duties of their office; and also to perform such other duties and services of the like nature as the said commissioners for administering the laws for the relief of the poor in England, from time to time, at the request of the churchwardens or overseers of any such parish, or otherwise, shall prescribe and direct to be performed by such vestry clerk."

VESTRY MEETINGS.

Notice of Vestry Meeting.

The Act for the Regulation of Parish Vestries (58 Geo. III., c. 69) provides that "no vestry, or meeting of the inhabitants in vestry, of or for any parish shall be holden until public notice shall have been given of such vestry, and of the place and hour of holding the same, *and the special purpose thereof*, three days at the least before the day to be appointed for holding such vestry." It is necessary that the "public notice" of the vestry, either in writing or in print, or partly in writing and partly in print, shall previously to the commencement of Divine Service, on a Sunday previous to the day of holding the meeting, be affixed on or near to the principal doors of all the churches and chapels within the parish or place. As the notice must be published three clear days before the vestry meeting is held, it follows that the meeting cannot take place on an earlier day than the Thursday following the Sunday on which the notice is given. A vestry held without due notice is in the eye of the law no vestry at all.

It is considered that it is not absolutely necessary that a notice of a vestry meeting should be affixed on the doors of dissenting chapels (*Ormerod* v. *Chadwick*, 16 M. and W., 367).

The notice must be signed by a churchwarden of the church or chapel, or by the rector, vicar, or curate of the parish, or by an overseer of the poor of the parish (1 Vict., c. 45, s. 3).

It rests with the authority giving notice of a vestry meeting to fix the time at which the meeting is to be

held. It is not competent for the ratepayers in vestry assembled to pass a resolution that all future meetings of the vestry shall be held at a given time in the evening or any other part of the day (*R.* v. *Vicar and Churchwardens of Tottenham*, 49 L. J., C. A., Q. B., 870 ; 43 L. T., N.S., 560).

If it be made to appear that a considerable number of the parishioners are desirous of having a vestry called, and they are unable to call a vestry in consequence of the refusal of the minister and churchwardens to aid them in doing so, a *mandamus* to the minister and churchwardens to convene a meeting may be obtained. Sufficient cause must, however, be shown (*R.* v. *Stoke Damerel*, 6 L. J., N.S., M. C., 14).

It has been held that where the "public notice" of the allowance of a poor rate was affixed to the church door at six o'clock in the evening previous to the commencement of the evening service, although there was a morning service, the publication was sufficient (*Burnley*, v. *the Overseers of Methley*, 33 L. T., 132 Q. B.; 28 L. J., M. C., 125 ; 5 Jur., N.S., 914).

Notice of an adjourned vestry meeting is not required (*Lorant* v. *Scadding*, 13 Q. B., 706).

Voting at Vestry Meeting.

Any person present at a vestry, who was assessed by the last rate for the relief of the poor in respect of a rateable value not amounting to £50, has one vote ; when the assessment, whether in one or more than one sum, amounts to £50 and is under £75, he has two votes ; when it is £75 and under £100, three votes ; when it is £100 and under £125, four votes ; when it is £125 and under £150, five votes ; and when it is £150 or above that amount, six votes. No person can give more than six votes.

Any person who has become an inhabitant of the parish, or become liable to be rated therein, since the

making of the last poor rate, is entitled to vote in respect of the property for which he has become liable to be rated, and shall consent to be rated, in like manner as if he had actually been rated for the same.

An occupier of any rateable hereditament in respect of which the poor rate is collected from the owner, or the owner is liable to the payment of the rate, under the Poor Rate Assessment and Collection Act, 1869, even if his name is improperly omitted from the rate, is to be deemed to be duly rated for the purpose of voting in vestry.

In cases where two or more persons are jointly rated, each of them is entitled to vote according to the proportion borne by him of the joint charge; and when only one of the persons jointly rated attends, he is entitled to vote in respect of the whole of the joint charge.

When a person is rated for property held by him in his individual capacity, and also for property held by him as an executor, the two ratings may be regarded as united, so as to give an additional vote for an additional £25 of value (*R.* v. *Kirby*, 31 L. J., 3 Q. B.).

Where any corporation, or body politic or corporate, or company is rated, either in the name of the corporation or of any officer of the corporation, the clerk, secretary, or steward, or other agent duly authorized for that purpose, is entitled to as many votes as a ratepayer in respect to the value of the property assessed.

To entitle a person, however, to the votes above mentioned, he must have paid any rate for the relief of the poor which has been made or become due more than three calendar months immediately preceding the vestry meeting. When the rate is paid by the owner, under the provisions of the Poor Rate Assess-

ment and Collection Act, it is to be deemed a personal payment by the occupier.

Some difference of opinion has existed as to whether the right to vote in vestry conferred by the Poor Rate Assessment and Collection Act, 1869, upon the occupier of a hereditament in respect of which the owner is assessed and pays the poor rate, is in substitution for, or in addition to, the right of the owner to vote in respect to the same property. The Education Department have held, as regards the election of school boards, that when the owner is rated under the Act referred to, the owner, as well as the occupier, is to be deemed a "ratepayer," and is entitled to vote in the election.

When the owner has agreed with the overseers to pay the rates instead of the occupier, and is not rated under an order of vestry, it would appear that as in that case the occupier and not the owner is rated, the occupier alone is entitled to vote at meetings of vestry.

Proceedings at Vestry Meetings.

The minister of the parish has a right to preside at vestry meetings. If the minister is not present, one of the inhabitants of the parish is to be appointed by the meeting to preside.

In the case of an equality of votes at a vestry meeting, the chairman has a casting vote, in addition to the vote or votes in respect of the property for which he is assessed.

Any voter has a right to demand a poll. The chairman may, if he thinks proper, direct an adjournment for the purpose of taking the poll (*R.* v. *D'Oyley*, 12 A. and E., 139).

When, at a vestry meeting, a poll is demanded, if the time and place for taking it are convenient, it is no ground for a *mandamus* to hold another meeting

for the same purpose that in consequence of the crowded state of the place where the poll was taken a number of voters were unable to give their votes. Voters should use due diligence in voting, and if they hold back until a late period, and then in consequence of the crowd of voters some of them are unable to vote before the poll closes, the Court will not assist them. When it is publicly announced by the chairman that the poll will continue for a certain time, he has no power to prolong it beyond that period (*R.* v. *Sutton*, 11 L. T., N.S., 487).

The time for the closing of a poll of the inhabitants is a matter in the discretion of the chairman of the vestry, and the Court will not interfere if it is not shown that this discretionary power has been exercised unreasonably (*R.* v. *Handborough*, 37 L. T., N.S., 400).

The minutes of the proceedings and resolutions of every vestry are to be fairly and distinctly entered in a book (to be provided for that purpose by the churchwardens and overseers), and are to be signed by the chairman, and by such other of the inhabitants present as shall think proper to sign the same.

DUTIES UNDER UNION ASSESSMENT COMMITTEE ACTS.

As the contributions of the parishes to the common fund of the union are based upon the rateable value of the property in each parish assessable for the time being to the relief of the poor, it is essential to secure, as far as practicable, uniformity of assessment in the several parishes comprised in the union. This is the chief object of the provisions contained in the Union Assessment Committee Acts.

It is to be borne in mind that these Acts do not apply to unions and parishes in the metropolis except so far as they are made applicable by the Valuation of Property Act, 1869. Neither do they apply to a single parish under a board of guardians unless an order has been issued by the Local Government Board for that purpose in pursuance of the 43 and 44 Vict., c. 7.

By the Union Assessment Committee Act of 1862, the board of guardians of every union were required, as soon as convenient after the passing of that Act, and in every subsequent year at their first meeting after the annual election of guardians, to appoint an assessment committee of the union. The committee are to consist of not less than six nor more than twelve guardians. One-third at least of the committee is to consist of *ex-officio* guardians, if there is an adequate number; but if not, the number so deficient is to be made up of elected guardians. Where a union has the same bounds as a municipal borough, the town council may appoint from among themselves additional members.

The overseers of each parish within the union were, within three months after the appointment of the assessment committee—unless the time was enlarged by the committee—to make a list of all the rateable hereditaments in the parish; such list to be styled the "valuation list" (25 and 26 Vict., c. 103, s. 14).

Form of Valuation List.

The form of the valuation list which is prescribed by the Act is as follows:—

VALUATION LIST FOR [THE PARISH OR PLACE FOR WHICH THE LIST IS MADE], IN THE COUNTY OF————.

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this_____day of_____

A.B. } Overseers of the Poor of the
C.D } Parish aforesaid.

In parishes, the churchwardens are *ex-officio* overseers of the poor; but in townships this is not the case. The valuation list of a parish should, therefore, be signed by a majority of the churchwardens and overseers; but that of a township should be signed by the overseers when there are only two, or by a majority of the overseers when there are more than two.

Gross Estimated Rental.

It will be observed that the "gross estimated rental," as well as the "rateable value" of each hereditament, is to be set forth in the valuation list.

"*Gross estimated rental*" is defined by the Union Assessment Committee Act, 1862 (sec. 15), for the purposes of that Act, as the "rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe commutation rent-charge, if any."

The Parochial Assessment Act of 1836 requires that the gross estimated rental shall be entered in the rate book, but it gives no definition of the term; and there has been much difference of opinion on the question.

The Poor Law Board in 1859 consulted the law officers of the Crown (consisting at that time of Sir Fitzroy Kelly as Attorney-General, and Sir Hugh Cairns as Solicitor-General) and Mr. Tomlinson on the subject, and they advised as follows:—"We understand by gross estimated rental, mentioned in the schedule to the Parochial Assessment Act, the rent at which the property might be expected to let, free of tenant's rates and taxes, and tithe commutation rent-charge, the tenant taking these burdens upon himself; and we suppose that in practice the column is usually filled up, so far as regards corporeal hereditaments, with figures expressing or approximating to the conventional or rack-rent on a tenancy from year to year."

The Poor Law Board recommended that this opinion should be adopted and followed by the overseers and assessment committees, in regard to the columns of the valuation lists headed "Gross Estimated Rental."

It would appear, therefore, that the amount to be entered in the valuation list as the gross estimated

rental of an hereditament is the sum at which the hereditament might reasonably be expected to let from year to year, if the tenant undertook to pay the usual tenant's rates and taxes, and tithe commutation rent-charge, if any, and if the landlord undertook to pay the costs of repairs and insurance, and the other expenses, if any, necessary to maintain the hereditament in a state to command the rent.

If the owner undertakes to pay the usual tenant's rates and taxes, the amount of those rates and taxes must be deducted from the rent in order to ascertain the gross estimated rental.

On the other hand, if the occupier undertakes to execute the repairs, or to defray the cost of insurance, or other expenses necessary to maintain the property in a state to command the same rent, an addition, in respect to these expenses, should be made to the rent in order to arrive at the gross estimated rental.

It must, however, be borne in mind that, although the rent which is actually paid is usually the best criterion of value, it is not conclusive, as it may be shown that the value is above the sum paid as the rack-rent. In *Hayward* v. *Overseers of Brinkworth*, 10 L. T., N.S., Q. B., 608, on an appeal against a poor rate, it appeared that an occupier of a farm was rated on a gross estimated rental of £400 a-year, that being the amount of the rent paid by him to his landlord, although, at the time of the making of the valuation list, and the rate, the farm would readily have let, and might reasonably be expected to let from year to year, at a rent exceeding £400 a-year. Mr. Justice Blackburn said :—"I think that the case is perfectly clear, and that the rate must be amended. The Legislature has stated that the estimate according to which the rate shall be calculated shall be, not the actual rent paid, but the rent at which the premises might have been reasonably expected to let from year

to year. The rent actually paid is, no doubt, *primâ facie*, the estimate; but it is not conclusive. Here the premises might have been let at a larger sum than that demanded by the landlord; and the rate, therefore, should have been calculated on the amount."

In reply to the question whether it is right to consider that the gross estimated rental ought not to be less than the actual rent that is paid for land, except in cases of old leases, where it is clearly proved that from some cause the property has been depreciated in value, the Poor Law Board stated:—"Referring to the definition of gross estimated rental given in section 15 of the Act 25 and 26 Vict., c. 103, the Board find it difficult to understand how such rental can be deemed to be less than the rent actually paid, unless some depreciation in value can be shown to have occurred in the manner suggested by you. It cannot be properly established that the rent at which the premises may be expected to let from year to year can, except under some peculiar circumstances, be less than that which is actually paid."

In the case of houses let to weekly tenants, the rent charged to the tenant is often—in consequence of the frequent changes in the occupation of this class of property, the loss of rent which these changes involve, and the trouble attending the collection of the rent—at a higher rate than the rent which the premises would command if let on an annual tenancy. When the weekly rent gives an amount for the year in excess of the rent at which the hereditament might reasonably be expected to let from year to year—that is to say, on an annual tenancy—it would appear that a proportionate deduction should be made to arrive at the gross estimated rental.

In the case of tenements, in respect of which the owners are assessed at a reduced rate, the full amount of the usual tenant's rates and taxes, and not the

reduced amount of rates paid by the owner, is to be deducted (*Dodd and Southan* v. *Overseers of Bilston*, Law Rep., 1 Q. B., 16; 35 L. J., N.S., 97).

In the case of a township in which it was optional with the owners or occupiers to accept or refuse water supplied by a waterworks company, it was held that, as the cost of the supply of water is "as necessary as food or light," the water rent is not a tenant's rate nor an expense necessary to maintain the property in a state to command the same rent (*R.* v. *Overseers of Bilston*, Law Rep., 1 Q. B., 18).

Rateable Value.

The *rateable value* or *net annual value* is the gross estimated rental of the hereditaments after "deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent" (6 and 7 Will. IV., c. 96, s. 1).

The general sewers tax imposed by the Court of Commission of Sewers, under 4 and 5 Vict., c. 45, for the maintenance and cleansing of sewers, is to be deducted for ascertaining the rateable value (*Reg.* v. *Hall Dare*, 34 L. J., N.S., M. C., 17; 11 Jur., N.S., 59). In a case where a rate was paid in respect of the expenses of embanking and draining a district under a local Act, and it appeared that without such drainage works, the land occupied would have been under water at certain seasons of the year, and the annual value would have been considerably diminished, it was held, although the rate was by the Act expressly made a landlord's tax, and the landlord had accordingly always paid the amount, that a deduction was to be allowed in respect of this rate as an expense necessary to maintain the land in a condition to command the rent (*R.* v. *Assessment Committee of Gainsborough Union*, Law Rep., 7 Q. B., 64).

It was further held in *R.* v. *Wells*, 36 L. J., N.S., M. C., 109; 16 L. T., N.S., 790, that in assessing dwelling-houses, farm buildings, and corn mills, a deduction ought to be made for the sum set aside by a prudent owner to provide for the future renewal of the buildings and machinery, as being an expense necessary to maintain the hereditament in a state to command the same rent.

Where the tenants of certain public-houses paid rents less than the value of the houses, but contracted with the owner to take all their malt liquors from his brewery, it was held that the rateable value of the public-houses was not to be decreased nor that of the brewery increased in consequence of these arrangements, but that each should be rated upon the rateable value ascertained irrespectively thereof (*Overseers of Sunderland-near-the-Sea* v. *Guardians of Sunderland Union*, 34 L. J., N.S., M. C., 121; 11 Jur., N.S., 688).

The above definitions of *gross estimated rental* and *rateable value* are in accordance with the definitions of "gross value" and "rateable value" in the Valuation of Property (Metropolis) Act, which are as follows:—The term "gross value" means the annual rent which a tenant might reasonably be expected, taking one year with another, to pay for an hereditament, if the tenant undertook to pay all usual tenant's rates and taxes, and tithe commutation rent-charge, if any, and if the landlord undertook to pay the costs of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent. The term "rateable value" means the gross value after deducting therefrom the probable annual average cost of the repairs, insurance, and other expenses as aforesaid (32 and 33 Vict., c. 67, s. 4).

It has been held that new houses ready for occu-

pation, although not let or occupied, should be included in the valuation list (*R.* v. *Malden*, L. R. 4 Q. B., 326; 38 L. J., N.S., M. C., 125).

With regard to the special provisions as to the assessment of plantations and woods, sporting rights and mines, see p. 63.

When New or Supplemental Valuation Lists are to be made.

Valuation lists have now been approved, and are in force, in every parish in England and Wales comprised in a union.

In order to provide for additions to or alterations in the rateable property of a parish, sec. 25 of the 25 and 26 Vict., c. 103, enacts that, "when and so often as any property not included in the valuation list in force in any parish becomes rateable, or where, by reason of any alteration in the occupation of any property included in such list, such property becomes liable to be rated in parts not mentioned in such list as rateable hereditaments, and separately valued therein; and when and so often as it shall appear to the overseers that any rateable property included in such list has been increased or reduced in value since the valuation thereof, whether by building, destruction of building, or other alteration in the condition thereof or otherwise, the overseers of the parish in each of the cases aforesaid *shall*, as soon as conveniently may be, make a supplemental valuation list, showing the annual rateable value according to the judgment of the overseers, of the property so become rateable, or of the parts so become liable to be rated separately, or of the property so increased or reduced in value, as the case may be."

It is not requisite that the overseers should make a separate supplemental valuation list in respect of each change in the rateable value of property in the parish.

It will be sufficient if all cases in which changes have occurred since the last rate was made are included in one supplemental list, provided the list is sent in in such time as will admit of its being approved by the assessment committee prior to the making of the next rate. The supplemental valuation list must be in the same form as the original list (see p. 44).

By a subsequent Act (31 and 32 Vict., c. 122, s. 38), special provision is made for the assessment of the occupiers of houses or buildings which were incomplete or not fit for occupation when the current rate was made, and for the making of a supplemental valuation list with respect to those properties (see p. 63).

The assessment committee also may, from time to time, when they see fit, upon the application of any person aggrieved by the valuation list in force in any parish, or where they themselves think the same expedient, direct a new valuation of all or any of the rateable hereditaments in the parish, and a new valuation list in substitution for the valuation list in force, or a supplemental valuation list in substitution for any part of, or in addition to, such list, to be made by the overseers (25 and 26 Vict., c. 103, s. 26).

If the committee deem it desirable, they may, with the consent of the board of guardians of the union, after notice has been sent to every guardian of the union, appoint some person to make the new valuation of all, or of a portion only, of the rateable hereditaments in the parish, and a new valuation list in substitution for the valuation list in force or a supplemental list in substitution for any part of or in addition to such list (*ibid.*, s. 26).

Deposit of New and Supplemental Valuation Lists, and their transmission to Assessment Committee.

All the provisions of the Union Assessment Committee Acts in relation to signature, deposit, objec-

tions, approval, and otherwise concerning the first valuation list of a parish, apply to every new or supplemental valuation list (25 and 26 Vict., c. 103, s. 27).

The new valuation list, or supplemental valuation list, when made and signed by the overseers, or when delivered to them, if made by a person appointed by the assessment committee for that purpose, is to be deposited by the overseers in the place in the parish in which rate books are deposited or kept; and a copy of the list is to be forthwith delivered to the board of guardians. It would appear that the duty of making the copy of the list which is to be delivered to the guardians devolves on the overseers. The overseers are to give public notice of the deposit of the list on the Sunday next following the day on which it is deposited, in the same manner as in the case of a poor rate (see p. 96). All persons assessed, or liable to be assessed, to the relief of the poor of the parish have the same right of inspecting, and of demanding and taking copies of and extracts from the list as in the case of a poor rate allowed by justices (see p. 115).

The overseers, at the expiration of fourteen days from the time of the notice given of the deposit of the list, are to transmit the list to the assessment committee. Any overseer or other ratepayer within the union is entitled to inspect and take copies of and extracts from any of the lists so transmitted (*ibid.*, s. 17).

Objections to New or Supplemental Valuation Lists.

Any overseer or overseers of any parish in the union who shall have reason to think that the parish is aggrieved by the valuation of any parish within the union, or any person who shall feel himself aggrieved by any valuation list on the ground of unfairness or incorrectness in the valuation of any

hereditament included in the list, or on the ground of the omission of any rateable hereditament from the list, may at any time after the deposit of the list, and before the expiration of *twenty-eight days* after the notice of the deposit, give to the assessment committee and to the overseers a notice in writing of his objection, at the same time specifying the grounds of the objection. Where the objection is on the ground of unfairness or incorrectness in the valuation of any hereditament in respect of which any person other than the person objecting is liable to be rated, or the omission of such hereditament from the list, he must also give notice in writing of the objection and of the ground thereof to such person (25 and 26 Vict., c. 103, s. 18).

The assessment committee are to hold meetings for hearing objections to the valuation lists. They are, twenty eight days at least before holding a meeting for that purpose, except in the case of an adjourned meeting, to cause notice of the meeting to be given to the overseers of the parish to which the list relates; and the overseers, on the Sunday next following the receipt of the notice, are to publish it in the same manner as the notice of a rate allowed by justices.

The assessment committee are not at any such meeting to hear any objection to the valuation list in cases in which the person objecting has failed to give the required notice of the objection to the overseers, unless the overseers by themselves, or any other person on their behalf, consent to the hearing of the objection (*ibid.*, s. 19).

Correction of New or Supplemental Lists by Assessment Committee.

The assessment committee may, whether any objection be or be not made to the list, and either before or after any meeting for hearing objections, make alterations in the value of any hereditaments

included in the list, insert any rateable hereditament which has been omitted, and make such corrections as they may deem necessary in the names, descriptions, and particulars entered in the list; and the committee may, with the consent of the guardians, after notice to each of the guardians of the union, appoint or employ a person to survey and value the hereditaments comprised in the list, or any of them, or any hereditaments omitted from the list, or may take such other means as they may think necessary for ascertaining the correctness of the list.

Re-deposit of and Objections to Altered Lists.

Where the assessment committee make any alteration in the valuation of any hereditament included in the list, or insert any hereditament which has been omitted, the list, with such alteration or insertion, is to be returned to the overseers, to be deposited by them for inspection, in the same manner as when the list was first made out (see p. 52). The overseers are to give notice of the re-deposit of the list, as in the case of the first deposit of the list. The assessment committee are to appoint a day, not less than 7 days nor more than 14 days from the re-deposit of the list, for the hearing of objections to the list as altered.

In *R.* v. *The Guardians of the Chorlton Union*, Law Rep. 8, Q. B. 5, the assessment committee made considerable alterations in a valuation list, but omitted to return the list to the overseers to be deposited by them for inspection, and fixed no day for hearing objections; and it was held that a contribution order of the guardians based on this list was invalid.

Approval by Assessment Committee of New and Supplemental Valuation Lists.

When the committee have heard and determined all objections and made such alterations, insertions,

and corrections in any valuation list as to them may seem proper, they are to approve the list under the hands of three members of the committee present at the meeting at which the list is approved, with the date of the approval (25 and 26 Vict., c. 103, ss. 20, 21).

When the assessment committee have finally approved any valuation list—whether original, substitutional, or supplemental—they are to cause the total of the entries in the columns for the gross estimated rental and rateable value to be ascertained and set forth at the foot of the list (31 and 32 Vict., c. 122, s. 30).

Custody, &c., of Copies of Lists delivered to Overseers.

Under the Union Assessment Committee Act, 1862, the original list, when approved by the assessment committee, was to be delivered to the overseers; but it is now provided, by the 31 and 32 Vict., c. 122, s. 30, that the original list shall be retained for the use of the guardians, and that a fair copy, signed by the three members of the committee who approved of the list, and countersigned by the clerk to the assessment committee, shall be delivered by the committee to the overseers.

The lists approved by the assessment committee, when delivered to the overseers, whether the original lists under the Union Assessment Committee Act, 1862, or copies under the 31 and 32 Vict., c. 122, s. 30, are to be preserved at the like place, and in the like custody, and be subject to the like resort thereto, and be delivered over from time to time, in like manner as the poor rates of the parish. They are to be produced by the overseers before the justices, upon application for the allowance of rates, and at the special or general or quarter sessions when any appeal is to be heard, and also at such times and places as the assessment committee may from time to time direct (25 and 26 Vict., c. 103, s. 23).

Appeals to Quarter Sessions against Valuation Lists.

If the overseer or overseers of any parish in any union shall have reason to think that the parish is aggrieved by the valuation list of any parish within the union, whether it be on the ground that the rateable hereditaments comprised in the valuation list of the parish are valued at sums in excess of the annual rateable value, or on the ground that the rateable hereditaments included in the list of some other parish in the union are valued at sums less than the annual rateable value, the overseer or overseers, with the consent of a vestry summoned for the purpose of considering the expediency of giving such consent, may *appeal to the quarter sessions.* The appeal is to be to the quarter sessions for the county or borough in which the greatest number of parishes belonging to the union is situate; or, in case the number of parishes in any two or more such jurisdictions is equal, to the quarter sessions of the county or borough having jurisdiction over the parish in which the workhouse of the union is situate.

The appeal must be made at the sessions to be holden after the expiration of a month after the allowance of and deposit of the valuation list of the parish which shall appear to be over-valued or under-valued. The word "month" is to be read as a calendar month.

In the case of an appeal by overseers of a parish against the valuation list of any other parish, on the ground that the rateable hereditaments included in the list are valued at less than the annual rateable value, they are to give *fourteen* clear days' notice in writing, previous to the first day of the quarter sessions at which the appeal is to be made, of the intention to appeal, and of the grounds of the appeal, to the overseers of the parish and to the guardians of the union in which the parish is comprised.

If the overseers of a parish appeal against the valuation list of their parish on the ground that the rateable hereditaments in the list are valued beyond the annual rateable value, they are to give *fourteen* days' notice in writing previous to the quarter sessions of their intention to appeal, and the grounds of their appeal, to the guardians of the union in which the parish is situate.

The court of quarter sessions, in case of an appeal, may either confirm the valuation list or correct such irregularities or inaccuracies as may be proved to exist in the list (25 and 26 Vict., c. 103, s. 32).

The court, upon an appeal, may adjourn the hearing, and, upon the application of the appellant or respondent, appoint a person to make a survey and valuation of any of the parishes to which the appeal applies. The survey and valuation are to be reported to the quarter sessions at the sessions fixed by them for receiving the same, and the court are then to hear and determine the appeal (*ibid.*, s. 33).

The expenses of any such survey and valuation are to be deemed costs in the appeal, and abide the event. The court may order the costs of the appeal to be paid either by the appellant or respondent party, as they may think fit. When, however, any appeal is made on the ground that the rateable hereditaments of any parish comprised in the valuation list of the parish are valued beyond the annual rateable value, and the judgment of the court is in favour of the appellants, the court are to ascertain the costs and charges incurred by the appellants, and are to order the payment of the amount by the board of guardians of the union in which the parish is situate out of the common fund of the union (*ibid.*, s. 34).

Appeals against Poor Rates.

No person is to be empowered to appeal to any

sessions against a poor rate made in conformity with the valuation list approved of by the assessment committee, unless he has given to the committee notice of objection against the list, and has failed to obtain such relief in the matter as he deems just. After notice given at any time in the manner prescribed with respect to objections (see p. 53), the committee are to hear the objection, with full power to call for and amend the list; although the list has been approved by them, and no subsequent list has been transmitted to them. If they amend the list, they are to give notice of the amendment to the overseers; and the overseers are thereupon to alter their then current rate accordingly (27 and 28 Vict., c. 39, s. 1).

The "current rate" is the rate that was current when the objection was made (*R.* v. *Great Western Railway Company*, 38 J. P., 375).

It is not, however, necessary, when alterations are made in a valuation list on appeal to the assessment committee under the enactment referred to after the list has been approved by them, that the list should be again deposited and published in the same manner as when alterations are made under the 25 and 26 Vict., c. 103, s. 21. See p. 54 (*R.* v. *Edmonds*, L. R., 9 Q. B., 598; 43 L. J., M. C., 156; 31 L. T., N.S., 237).

From the decision in *R.* v. *Great Western Railway Company*, 38 J. P., 822, it appears that when an appeal is made to an Assessment Committee who order a rate to be reduced, but their decision is not given until the time for which the rate was made has expired, the overseers must, nevertheless, treat the decision as applicable to the rate current at the time of the objection, and must refund the overcharge. In the case referred to, the decision of the committee was not given until after the overseers who had made the rate which was current at the time the objection was made, had gone out of office, and the accounts for the

half-year in which the rate was paid had been closed, but the Court held that the sum paid in excess must be refunded.

Before any appeal shall be heard by any special or quarter sessions against a poor rate for any parish comprised in a union, the appellant is to give to the assessment committee of the union twenty-one days' notice in writing, previous to the sessions to which the appeal is to be made, of the intention to appeal and the grounds of the appeal.

In the event of an appeal against a rate, the assessment committee of the union may, with the consent of the guardians, after notice has been sent to every guardian, appear as respondents to the appeal.

In case any ratepayer appeals to the special sessions or quarter sessions against any rate made for the relief of the poor in any parish, and the result of the appeal is to amend the rate appealed against, the assessment committee are to alter the valuation list of the parish in conformity with the decision of the court (25 and 26 Vict., c. 103, s. 22).

With reference to these provisions, it may be desirable to call attention to some of the decisions of the Court of Queen's Bench with regard to them. In the first—*The Overseers of Salford* v. *The Justices of the Hundred of Salford* (30 L. T., N.S., 403)—Messrs. Shaw and Co., bill posters, were assessed in respect of certain advertising stations used by them in the way of trade. The stations consisted of walls and hoarding, which were the property of a railway company, and for the licence to use which as advertising stations Messrs. Shaw and Co. paid a yearly rent. The licence was revocable at any time on behalf of the railway company, and did not confer any exclusive right to the possession or sole use of the walls or hoarding. This being so, Messrs. Shaw and Co. considered that they were not liable to be assessed to the

poor rate, and that theirs was not a case with which the assessment committee had any power to deal, or in which consequently they could give relief. Messrs. Shaw and Co., therefore, thought it unnecessary to give notice of objection to the list to the assessment committee, and at once appealed against the rate to the quarter sessions. At such sessions no one appeared in support of the rate, and it was consequently quashed by the Court. The parish officers, however, subsequently applied for a writ of *certiorari* to bring up the order of quarter sessions in order that the same might be quashed, upon the ground that as the appellants had not gone before the assessment committee for relief, they were not in a position to have their appeal heard by the quarter sessions. Upon the argument it was contended that as the assessment committee were not authorized to entertain the question of rateability, there was no obligation upon the appellants to seek for that relief, which could not have been granted. The Court held that the sessions had no jurisdiction to hear the appeal, the notice of objection to the assessment committee, and the failure to obtain relief from them being conditions precedent, although the objection was not to the valuation but to the rateability. Blackburn, J., in his judgment, said:—"The 27 and 28 Vict., c. 39, s. 1, is curiously worded, but absolute and positive. It enacts that before any appeal shall be heard at quarter sessions the appellant shall give notice of his intention to appeal, and the grounds thereof to the assessment committee; and then the statute goes on to provide that after the 1st August next no person shall be empowered to appeal to any sessions against a poor rate made in conformity with the valuation list approved of by such committee, unless he shall have given to such committee notice of objection against the said list, and shall have failed to obtain such relief

in the matter as he deems just. This is a separate enactment. Here there is a rate made out in conformity with the valuation list, only assessing property which it is contended ought not to be assessed. If Mr. Herschell's contention is right, the parties would fail to obtain relief from their notice of objection to the assessment committee; but yet the applicant ought to have given notice, although the assessment committee could give no relief, as that is a condition precedent to an appeal to quarter sessions."

In a subsequent case, *Williams* (app.) v. *The Assessment Committee of the Bedminster Union* (resps.) (30 L. T., N.S., 710), it was held that even where the appellant has gone before the assessment committee in such a case without obtaining relief, and afterwards appeals to the quarter sessions, yet if he has omitted any ground of appeal in his notice of appeal to the assessment committee he cannot avail himself of such ground upon his appeal to the sessions. In this case it appeared that the appellants had given the assessment committee notice of their grounds of objection to the valuation list, and not being enabled to obtain relief they appealed to the quarter sessions; but in their grounds of appeal they inserted objections not included in their notice to the assessment committee, but which grounds the assessment committee could not have dealt with even if they had been inserted. The quarter sessions gave effect to these objections, and quashed the rate; but, upon a case reserved, the Court of Queen's Bench held that the quarter sessions were wrong, for that they ought not to have entertained objections not taken before the assessment committee, even though such committee had no power to give relief.

In another case, where an appeal had been made to the quarter sessions against a rate after failure to obtain relief from the assessment committee, it was

held that under the 27 and 28 Vict., c. 39, s. 1, it was necessary before appealing against a second rate to make a fresh application to the committee, although the valuation list upon which the second rate was made contained precisely the same valuation of the appellants' property as the list which had been previously objected to (*R.* v. *Great Western Railway Company*, 38 L. J., M. C., 89; 20 L. T., N.S., 481). But in *R.* v. *Justices of Wiltshire*, Law Rep. 4 Q. B. D., 326, some doubt was expressed as to the decision in the case referred to, and the Court held that when the first and not the second rate after the approval of the valuation list is in question, a person who made objection to the list before it was approved by the committee and failed to obtain relief, is in a position to appeal against the rate without again objecting to the list.

In a further case (*R.* v. *Bedminster Union*, 45 L. J., M. C., 117; 34 L. T., N.S., 795), the appellant gave the assessment committee notice of objection to the valuation list, and was heard in support of it at their meeting a few days afterwards. The committee adjourned their decision *sine die* till after the judgment of a superior court upon a case arising out of an appeal against a previous rate, and then pending, should be given. This judgment was not as a fact given till a year and a half afterwards, and did not then decide the point raised by the objection taken by the appellant. The appellant, without waiting for the decision of the assessment committee, gave notice of appeal to the next quarter sessions, and his appeal was then heard, and the rate amended by striking out his name altogether. It was held, under these circumstances, in the Queen's Bench Division, that the appeal was premature—the condition precedent to the exercise of the right of appeal had not been fulfilled, the assessment committee not having

given their decision, and the appellant therefore not having failed to obtain relief.

Assessment of Occupiers of New Houses, &c., not included in Valuation Lists.

Where, in any parish where the poor rate is not made under the provisions of a local Act, any person occupies any new house or other building which was incomplete or not fit for occupation, or was not entered as such in the valuation list in force in the parish at the time when the current rate for the time being was made, the overseers may enter the house or building with the name of the occupier and the date of the entry in the rate book, and require the occupier to pay such amount as according to their judgment shall be the proper sum, having regard to the rateable value of the house or building, and the time which has elapsed from the making of the current rate to the date of the entry. The person so charged is to be considered as actually rated from that date, and is liable to pay the sum assessed in like manner, and subject to the like penalty of distress, and with the like power of appeal, as if he had been assessed for the same when the rate was made. When the overseers so enter the house or building in the rate book, they are to forward to the assessment committee of the union comprising the parish a supplemental list with reference to the house or building. Such supplemental list is to be dealt with in all respects as a supplemental list made by the overseers under sec. 25 of the Union Assessment Committee Act, 1862 (see pp. 50-54), (31 and 32 Vict., c. 122, s. 38).

Assessment of Plantations and Woods, Sporting Rights, and Mines.

The Rating Act of 1874 (37 and 38 Vict., c. 54) abolished the exemptions from rating which had

hitherto existed with respect to the following properties :—1. Land used for a plantation or a wood. 2. Rights of sporting, when severed from the occupation of the land. 3. Mines other than coal mines.

In a circular letter of the Local Government Board, dated the 24th November, 1874, the provisions of the Rating Act are clearly and concisely set forth, and from it we extract the following :—

"*Assessment of Plantations and Woods.*

"Under the former law (43 Elizabeth, c. 2), saleable underwoods alone, of all descriptions of woods, were rateable ; whereas, under the new Act, land used for a plantation or a wood, as well as land used for the growth of saleable underwood, is rendered liable to assessment, subject to the exception hereinafter referred to.

"It is to be noted that the timber and other trees or shrubs themselves are not made assessable, but the land on which they are growing ; and therefore the present statute expressly repeals so much of the 43rd of Elizabeth as relates to the assessment of the occupier of rateable underwood, and imposes the liability in respect of the land on which it is produced.

"In dealing, therefore, in future with woodland of every kind, the subject in respect of which the assessment is made will be the land itself, and not the underwood, timber, or other trees produced upon it.

"The Act classifies this description of property under three heads, viz. :—1. Land used only as a plantation or a wood. 2. Land used for the growth of saleable underwood. 3. Land used both for a plantation or a wood, and also for the growth of saleable underwood.

"1. In the first case—viz., where the land is used only for a plantation or a wood, and not for the growth of saleable underwood—the Act provides that

the gross and rateable value (meaning by gross value the gross estimated rental, as defined by the Union Assessment Committee Act, 1862) shall be estimated as if the land, instead of being a plantation or a wood, were let and occupied in its natural and unimproved state.

"It will be the duty, therefore, of the assessment committee to deal with the land as if it were divested of timber or wood of any description, and to determine its value without taking into account any improvement which has been made, or of which the land might be capable.

"It will be observed that the words used are 'as if the land, instead of being a plantation or a wood, were let and *occupied* in its natural and unimproved state,' and the word 'occupied' was introduced in order to show clearly that the capabilities of the land for improvement were to be excluded from consideration in estimating the rent at which it might reasonably be expected to let from year to year, and that the land was to be valued as if it would continue to be occupied in its natural state, without any expenditure of capital in its improvement; or, in other words, as if it were waste land.

"2. The second case is that of land used exclusively for the growth of saleable underwood; and the statute requires that in such case the value shall be estimated as if the land were let for that purpose.

"It has already been stated that hitherto it has not been the land, but its produce—viz., the saleable underwood—which has been assessable; and although the present Act reverses that rule, and renders the land assessable instead, the mode of arriving at the value will virtually remain the same, as the value of the land can only be arrived at by estimating the value of its produce.

"3. With respect to the third case of composite

woods—*i.e.*, where the land is used both for a plantation or a wood, and also for the growth of saleable underwood—the value is to be estimated either as if the land were used only for a plantation or a wood, or as if the land were used only for the growth of the saleable underwood growing thereon, as the assessment committee may determine.

"In this case, therefore, it is entirely within the discretion of the assessment committee to adopt either alternative; but it must be borne in mind that if they assess the land as if it were used for the growth of saleable underwood, the land cannot be valued as if it were let for the growth of saleable underwood, and capable of improvement for that purpose, but only in respect of the saleable underwood actually growing thereon, irrespective of any capacity for improvement by the removal of trees, or otherwise.

"It should be added that woodlands, which are subject to rights of common, are not rendered rateable by the Act."

With respect to the assessment of plantations and woods, see also pp. 84-86.

Assessment of Rights of Sporting and Fishing.

With regard to the assessment of rights of sporting and fishing, the Local Government Board in their circular letter of the 24th November, 1874, state :—

"Under the statute (43 Elizabeth, c. 2) rights of sporting, when severed from the occupation of the land, have not been considered to be assessable. Thus, if the owner let his land, reserving to himself the right of sporting, or let his land to one person and the right of sporting to another, no one according to the general opinion could be rated in respect of such right, although the land itself might be let at a lower rent in consequence of the existence of the rights so severed.

"Where, however, the occupier of the land, whether as owner or tenant, possessed the right of sporting, and either retained it himself or let it to another person, the courts held that in estimating the value of the land to the occupier, the value of the right so possessed, or let by him, ought to be taken into account.

"In the case of the *Queen* v. *The Battle Union*, decided in the Court of Queen's Bench in 1866, Chief Justice Cockburn said:—'The right to take game upon land is an incident to the occupation of the land. If the land is let without any reservation or previous granting of that right, the right follows as a necessary consequence of the right of occupation. If we find that the occupier of the land derives a benefit, whether from taking game himself or from a pecuniary recompense made to him for allowing some one else to take it, it follows, inasmuch as the right to take the game is *ex concessis* merely an element of value, that where the two things are thus united in one person, the right to game must be taken as an element in arriving at the rateable value of the occupation.'—L. R., 2 Q. B., 13.

"Under the previous law, therefore, although the right itself was in no case separately rated, still, under certain circumstances, it formed an element in estimating the rateable value of the land; but hereafter the right, whenever severed, will be separately rateable, except where the owner retains both the land and the right, or lets the land and retains the right without letting it.

"Where the right is not severed, or where the owner retains both the land and the right, or lets them both to one tenant, the owner or occupier will continue to be rateable upon the same principle as heretofore; but in any other case the right will be dealt with under section 6 of the new Act.

"That section provides that where any right of sporting is severed from the occupation of the land and is not let, and the owner of such right receives rent for the land, the right shall not be separately valued or rated; but the gross and rateable value of the land shall be estimated as if the right were not severed.

"It will be seen, therefore, that in the particular case referred to, and which, as the Board believe, represents the ordinary arrangement between landlord and tenant, the right, although severed, will not be valued separately; but, as in the case where the owner retains both the land and the right, the right will simply be considered as an element in arriving at the rateable value of the occupation.

"The direction of the statute is that the value of the land shall be estimated *as if the right were not severed.* It would appear, therefore, that in dealing with the right as an element of value, it ought not to be estimated upon any such consideration as that of the rent which a third person might be found to give for it, but according to its worth, if any, to the occupier of the land, upon the supposition that the right is not severed; or, in other words, that he himself is entitled to exercise the right, without the power of making a profit by letting it.

"The effect, therefore, of this provision will be to place those lands which are let with a reservation to the owner of the right of sporting, on the same footing in relation to rateability as the lands which he himself occupies, retaining the right to the game upon them.

"Thus, if there should be in the same parish or union two farms, one being in the occupation of the owner and another in the occupation of a tenant, the landlord in both cases having the right of sporting and not letting it, the proper course would seem to

be to apply the same principle of assessment to the two farms, and to assess that in the occupation of the tenant, so far as the right of sporting constitutes an element of value, upon precisely the same basis as that retained by the owner.

"It would, however, be manifestly unjust that, if the rateable value of any property happens to be increased by the addition of the value of the right of sporting, the occupier should have to bear the additional rate in respect of such increase; and with the view of enabling him to deduct from his rent the additional rate so occasioned, the same section (6) requires the assessment committee, on the application of such occupier, to certify in the valuation list, or otherwise, the fact and amount of such increase.

"The preceding remarks are mainly directed to those cases where the right of sporting is retained by the owner. Where, however, it is let, it will be rateable as a separate hereditament, and the ordinary rules of law for determining the gross estimated rental and rateable value of other kinds of property will apply.

"There may also be some few exceptional cases where the right, although distinct from the ownership of the land, as under a grant of free warren or other special grant or reservation, is of some real and appreciable value, and in these cases also the ordinary principles of assessment will apply.

"The foregoing observations relative to the right of sporting are equally applicable to the assessment of the right of fishing."

With regard to the assessment of rights of sporting see also pp. 84-86.

Assessment of Mines.

With respect to the assessment of mines, the Local Government Board in their circular letter state :—

"The Rating Act also extends the liability to assessment to mines of every kind not mentioned in the Act 43 Eliz., c. 2. The only mines mentioned in that Act are coal mines; consequently the law with respect to coal mines is not affected by the present measure, and those mines remain rateable upon the same principles as heretofore.

"With respect to mines other than coal mines, the courts have held that where the lord's dues are reserved in kind—that is to say, where the lord receives not a money rent, but a fixed proportion of the produce—he (the lord) is rateable in respect of those dues, but that he is not rateable when the reservation is that of a money rent. The present Act does not apply to mines the dues of which are *wholly* reserved in kind; and the owner of such mines will remain rateable as heretofore.

"In the case of mines, the dues of which are reserved in money, or partly in money and partly in kind, the occupier will now be rateable, and the ordinary principles of rating will apply, except as regards tin, lead, and copper mines.

"The rules for the assessment of tin, lead, and copper mines, when the dues are not wholly reserved in kind, are comprised in section 7, and are to the following effect:—

"When the mine is occupied under a lease (the term lease including sett, licence, or agreement), granted without fine on a reservation wholly or partly of the dues or rent, the gross value of the mine is to be taken to be the annual amount of the whole of the dues payable during the year ending on the thirty-first day of December preceding the date at which the valuation list is made, in addition to the annual amount of any fixed rent which may not be satisfied by such dues.

"The rateable value of the mine is to be the same

as the gross value, except that where the person receiving the dues or rent is liable for repairs, insurance, or other expenses necessary to maintain the mine in a state to command the annual amount of dues or rent, the average annual cost of such repairs, insurance, and other expenses is to be deducted from the gross value for the purpose of calculating the rateable value.

"In the following cases, namely—1. Where the mine is occupied under a lease granted wholly or partly on a fine; and 2. Where the mine is worked by the owner; and 3. In the case of any other such mine to which the foregoing provisions do not apply—the gross and rateable annual value of the mine is to be the annual amount of the dues, or dues and rent, at which the mine might be reasonably expected to let without fine on a lease of the ordinary duration according to the usage of the country, if the tenant undertook to pay all tenants' rates and taxes and tithe rent-charge, and also the repairs, insurance, and other expenses necessary to maintain the mine in a state to command such annual dues, or dues and rent.

"When a tin, copper, or lead mine is rateable under this section, the whole of the machinery and surface works and buildings within the boundaries granted by the lease, with the exception of dwelling-houses, will be covered by the assessment estimated upon the dues in the manner already explained.

"Any dwelling-houses, however, on the mine, and any machinery or buildings not situate within such boundaries, must be separately valued according to the ordinary principles of assessment.

"It will be observed that in the case of tin, copper, and lead mines, the basis of the assessment will be the amount of the dues payable during the year ending on the 31st of December preceding the date at which the valuation list is made.

"This date has reference to section 10 of the Metalliferous Mines Regulation Act, 1872 (35 and 36 Vict., c. 77), under which the owner or agent of every mine to which that Act applies is required to make a return to the inspector of the district, on behalf of the Secretary of State, of the quantity of mineral sold or produced from the mine. It was considered convenient that the assessment should be based upon the dues ascertainable at a date at which the accounts were required to be made up for another purpose."

As to the assessment of mines, see also pp. 84-86.

The Rating Act contains other provisions which relate to the deduction of rates under existing contracts, and for the rating of other persons than the occupiers.

Where the rateable value of any woodland is increased by reason of the Act, the occupier under any agreement or lease made before the passing of the Act is enabled to deduct from his rent the additional rate paid by him on any such increase of rateable value, and it will be the duty of the assessment committee, on the application of the occupier, to certify the fact and amount of such increase, as in the case where the occupier becomes liable to an increased rate in respect of a right of sporting retained by the owner, and not let.

Again, the occupier of a mine, who is now exempt from being rated, is enabled, during an existing lease or agreement, to deduct a moiety of any rate imposed upon him in consequence of the Act, unless the terms of the contract are such as to show that at the time of the making of the contract he undertook to bear all future rates which might be imposed in respect of the mine in the event of the abolition of the exemption.

The Act also provides that the purser, secretary, or

chief managing agent of any tin, lead, or copper mine may, if the overseers think fit, be rated as the occupier.

It further provides that where a right of sporting is severed from the land and let, either the owner or lessee of the right may, in the discretion of the overseers, be rated for the same.

In like manner the owner of any right of sporting, when severed, although not let, may be rated as the occupier thereof, except as already stated where the owner receives rent from the land over which the right extends.

It is important to observe that in those cases where any person is authorized by the Act to deduct any rate or part of a rate from any rent, royalty, or dues payable by him, the person receiving the rent, royalty, or dues has the same right of objection and appeal with reference to the valuation list or rate as the occupier.

Expenses under Union Assessment Committee Acts.

The assessment committee may allow such compensation for any returns, copies or extracts, or any valuation or valuation list, or other act, matter, or thing to be made or done *in pursuance of their order*, and the expenses connected therewith, as to the committee in each case seems just (25 and 26 Vict., c. 103, s. 37).

Where the assessment committee of the Clutton Union, under sec. 13 of the 25 and 26 Vict. c. 103, had called for returns from the clerk to the Commissioners of Income Tax, for which he claimed fees amounting to £53, but the committee, under sec. 37 of the Act, fixed the compensation to be allowed to him at £25, it was held by the Court of Queen's Bench that he could not recover more than the amount allowed by the committee (*Hill* v. *Hippesley*).

When the overseers of any parish incur any expense in making out any valuation list or supplemental valuation list, or in revising or valuing any of the rateable hereditaments of the parish under the provisions of the Union Assessment Committee Act, with the consent of the vestry, given by express resolution after due notice (see p. 38), they may charge such expense, so far as the same may be authorized by the vestry, upon the poor rate. If no vestry be held or no decision be arrived at upon the subject then the expense, to the extent which the assessment committee may allow, may be charged to the poor rate. No expense as regards the valuation of property is, however, to be so charged unless the consent of the assessment committee to the procuring of the valuation by the overseers was given previously to the valuation being made (27 and 28 Vict., c. 39, s. 7).

This provision only applies to expenses incurred by the overseers, and does not authorize any payment to the overseers for their own personal services.

Every collector of poor rates appointed by the guardians, and every assistant overseer with the duty of collecting the rates, whether the officer is appointed by the guardians or is nominated by the vestry and appointed by the justices, is required by Art. 6 of the General Order of Accounts of the Poor Law Board, "to enter up so much of any books or forms of the overseers relating to the valuation list as he may be directed to enter up by the overseers for the time being;" and for any services which such an officer in pursuance of this article renders to the overseers his salary is his remuneration, and no additional payment can be made to him under the provision referred to. As regards additional payment, it is the same with an assistant overseer who has assigned to him all the duties of an overseer except the collection of the rates. The vestry clerk of a parish

appointed under the 13 and 14 Vict., c. 57, with only those duties which are specified in that Act, is, however, in a different position, and he may be paid for his services in connection with the preparation of the valuation lists, independently of his salary, when the requisite consent has been obtained.

In *Reg.* v. *Chorlton-upon-Medlock*, L. R., 1 Q. B. D., 62; 45 L. J., M. C., 33, it was held that when overseers incurred expense by employing clerks in making a new valuation list, or supplemental valuation list, and obtained the consent of the vestry to charge this expense on the poor rate, the district auditor was not empowered to disallow the amount in their accounts, and that the consent of the vestry might be obtained either before or after the incurring of the expense.

The expenses of making any valuation and valuation list of any parish, or any of such expenses, whether the valuation and valuation list be made by the overseers or by any person appointed by the assessment committee, are to be charged upon the poor rates of the parish, if the valuation made by the direction of the committee exceeds by one-sixth the amount of the valuation delivered to them by the overseers, and upon the common fund of the union if the valuation list so made as last mentioned does not exceed by one-sixth the valuation delivered by the overseers (25 and 26 Vict., c. 103, s. 39).

Loans for Defraying Cost of Valuations.

When a valuation of all the rateable hereditaments in a parish is ordered by the assessment committee with the consent of the board of guardians, the guardians of the union may apply to the Local Government Board for an order to enable them to borrow the requisite amount to pay the cost of the

valuation; and if the Board issue an order accordingly, the guardians may borrow the amount, and charge the poor rates of the several parishes in the union with repayment of the same by not more than five equal annual instalments.

When, however, the parish for which the valuation is made is liable to pay the cost (see *supra*), the guardians are to charge the annual instalments and the interest to such parish, and may recover the amount with the usual contributions (27 and 28 Vict., c. 39, s. 8).

Contribution by the Government in aid of Poor Rates.

In a parish in which any money is received as a contribution in aid of the poor rate for property held by the Government, the annual value of the property according to the estimate, if any, of the value on which the money so received is computed, or if there be no such estimate, then the annual value of the property estimated in the mode prescribed by the 6 and 7 Will. IV., c. 96 (see p. 48 with regard to rateable value), is to be included by the overseers in the valuation list.

Revision of Map or Plan of Parish.

If there be no map or plan of a parish available for the use, or sufficient for the purpose of the assessment committee, the committee may, with the consent of the guardians, after notice to each of the guardians of the union, and under the authority of an order of the Local Government Board, appoint a competent person to make a map or plan of the parish; and the cost is to be charged either to the common fund or to the parish, as may be directed by the Local Government Board (27 and 28 Vict., c. 39, s. 10).

Returns, &c., to be furnished to Assessment Committee.

Overseers, assistant overseers, and collectors, and any other persons having the custody of books of assessment of any parochial rate, or of the valuations of any parish, or having the collection or management of any rate, are, when so directed by the assessment committee, to make returns in writing to the committee, at such times and places as they may appoint, of all particulars which they may require, with reference to the rates or valuations, and the property included therein, so far as relates to the union for which they act. The assessment committee may require the persons having the custody of the books to make and transmit to them copies or extracts, or to permit copies or extracts to be made by such persons as the committee may direct. They may also require any person having the custody of any such books, or the collection or management of rates, to attend before them, and to produce all parochial and public books of assessment, rates, rate books, valuations, apportionments, tithe and other maps, plans, surveys, and other public documents in their custody or power, and may examine all persons so attending before them. These powers do not, however, extend to any valuation or assessment which by any provision of law are not suffered to be made public, such as assessments for income tax, under schedule D (25 and 26 Vict., c. 103, s. 13; 26 and 27 Vict., c. 33, s. 22).

Any person who wilfully refuses to attend, in obedience to any lawful order of the assessment committee, or refuses to give evidence, or refuses to produce any rate book, assessment or valuation which may be lawfully required to be produced before the assessment committee, is for every such offence liable to a penalty not exceeding £20, upon summary conviction before two justices of the peace. Any person

who wilfully injures, defaces, conceals, or destroys such rate book, or who upon an examination before the assessment committee wilfully gives false evidence, is to be deemed guilty of a misdemeanour (25 and 26 Vict., c. 103, s. 40).

Inspection of Minutes of Assessment Committee, Valuation, &c.

Every person rated to the relief of the poor in any parish or place in the union is entitled, at all seasonable times, without payment of any fee, to inspect the books containing the minutes of the proceedings of the assessment committee of the union, or to make copies or extracts therefrom. If on request made for that purpose, the clerk to the assessment committee refuses to permit such inspection, or the taking of copies or extracts, he is for every such offence liable on summary conviction, to a penalty not exceeding £5 (25 and 26 Vict., c. 103, s. 11).

Where a valuer is appointed by the assessment committee, his valuation is to be open to inspection, in the like manner, and with the same incidents, with respect to the taking of copies or extracts, as the minute books of the committee (27 and 28 Vict., c. 39, s. 4).

The valuation list, or in the case of a list approved before the passing of the 31 and 32 Vict., c. 122, a copy of the list in force for every parish in the union is to be deposited at the board-room or other convenient place to be appointed by the board of guardians, in the custody of the clerk, and is to be open at seasonable times to the inspection of any of the guardians of the union, and of any overseer of any parish within the union, without charge, and of any ratepayer within the union on the payment of one shilling (25 and 26 Vict., c. 103, s. 31).

Where any valuation list, or copy of a valuation list, which has been approved by the assessment committee and delivered to the overseers, is lost, injured, or destroyed, the overseers of the parish to which it relates may apply to the clerk to the guardians for a copy of the list; and the clerk, upon payment of a reasonable compensation, not exceeding three shillings for one hundred separate rateable hereditaments, is to give such copy, and certify that it is a true copy of the list deposited with the guardians. The certified copy will thenceforth be available as the original (31 and 32 Vict., c. 122, s. 31).

Poor Rate.

The Union Assessment Acts contain provisions requiring that the poor rates shall be made in conformity with the valuation lists in force. These provisions are referred to under the head of "The Poor Rate."

THE POOR RATE.

The principal statutory provisions with regard to the property in respect of which the poor rate is to be levied are those contained in the 43 Eliz., c. 2, which enacts that "the overseers shall raise by taxation of every inhabitant, parson, vicar, or other, and of every occupier of lands, houses, tithes impropriate, propriations of tithes, coal mines, or saleable underwoods in the parish, in such competent sum or sums of money as they shall think fit, a convenient stock of flax, &c., and other necessary ware and stuff to set the poor on work; and also competent sums of money for and towards the necessary relief of the lame, impotent, old, blind, and such other among them, being poor and not able to work, and also for putting out of poor children to be apprenticed, to be gathered out of the same parish, according to the ability of the same parish." The 6 and 7 Will. IV., c. 96, further provides that every rent-charge payable instead of tithes shall be subject to assessment in like manner as the tithes commuted for such rent-charge.

Exemptions from Rating.

Crown Property.—As the Queen is not expressly named in the statute, she is not liable to be rated under its provisions; and the direct and immediate servants of the Crown are not liable to be rated in respect of the property occupied by them in that capacity, inasmuch as their occupation is the occupation of the Crown itself. This principle exempts from rates not only Royal palaces, but also the offices of the Secretaries of State, the Post-office, and many

similar buildings. On the same ground, police courts, county courts, and even county buildings occupied as lodgings at the assizes for the judges, are exempt. Although Government property is not rateable, contributions in aid of the local rates are made by the Commissioners of Her Majesty's Treasury in respect of such property. The following memorandum, which was submitted to the House of Commons in June, 1874, sets forth the principle on which these contributions are made :—

"We have had under our consideration the subject of the rules which ought to govern the distribution of the proposed increased grant of Parliament for contributions in lieu of rates in respect of property occupied for the public service. We adopt the principle that property occupied for the public service should contribute to the local rates, equally with the other property in the parishes in which it is situated, having due regard to its character in each case. The contribution will be made to the poor and all the other local rates levied in the parish in which the property is situate, and no parish will be excluded from such contributions on the ground that the Government property is less than a certain minimum. We feel it necessary, considering how widely different are the various kinds of Government property, and how impossible it is to apply to all of those the rules of assessment applicable to private property, to retain in our own hands the valuation of all Government property, with the intention of adopting in each case as far as possible the same principles as are applicable to the valuation of private property. Thus, property occupied as *ex-officio* residences or quarters for officers of the Government will be assessed on the estimated rateable value which would attach to such premises if they were in private occupation and liable to assessment to the local rates. The same rule will, as far as

practicable, be applied in determining the rateable value of all Government hereditaments occupied as post-offices, coastguard stations, county courts, police courts, probate registries, Inland Revenue buildings, custom houses, &c. The rateable value of the whole of the naval establishments and of the principal military establishments was agreed upon between the Government and the parishes in which they are situated, in the year 1860. The valuation then agreed upon will be revised with reference to the improvements and additions which have taken place at such establishments since that date. The valuations in these cases will be taken as a guide in fixing the rateable value of the barracks and other buildings at such of the military stations as were not brought within the arrangement of 1860, and also in fixing the rateable value of the military, naval, and convict prisons. If in any particular case the principles of valuation applicable to private property cannot reasonably be adopted, we shall inquire into and decide upon each such case upon its merits; but in no case will we contribute less than was payable on the assessment of the property at the time the Government acquired it. Hereditaments under the control of the Commissioners of Woods, &c., not being in the occupation of any other occupier, will be the subject of contributions determined on principles similar to those hereinbefore made applicable to Government property. These regulations will apply to Government property in Scotland and Ireland as well as to that in England."

Churches, Chapels, &c.—No persons are rateable in respect of any churches, district churches, chapels, meeting houses, or premises, or any part thereof which are exclusively appropriated to public religious worship, and which (other than churches, district churches, and episcopal chapels of the Established Church) are duly certified for the purpose of such religious wor-

ship. The fact of the church, chapel, &c., or any vestry-room belonging thereto, or any part thereof, being used for Sunday or infant schools, or for the charitable education of the poor, does not affect the right of exemption (3 and 4 Will. IV., c. 30).

Scientific or Literary Institutions.—Land, houses, or buildings belonging to any society instituted for purposes of science, literature, or the fine arts exclusively, and occupied by it for the transaction of its business, and for carrying into effect its purposes, are exempted from rates; provided that the society is supported wholly or in part by annual voluntary contributions, and is precluded by its laws from making, and does not make, any dividend or division of profits; and provided that the society is certified by the barrister appointed to certify the rules of friendly societies (6 and 7 Vict., c. 36, s. 1).

Stock-in-Trade.—The Court of Queen's Bench having decided that stock-in-trade was liable to be rated, an Act was passed in 1840 (3 and 4 Vict., c. 89) exempting persons from liability to be rated upon the profits of stock-in-trade. The Act was limited to one year, but it has been renewed periodically ever since.

Tolls and toll-houses on turnpike roads are not rateable (13 Geo. III., c. 84, s. 56; 3 Geo. IV., c. 126, s. 32).

County and Borough Lunatic Asylums (16 and 17 Vict., c. 97), *burial grounds belonging to burial boards* (18 and 19 Vict., c. 128, s. 15), *lands vested in the Secretary of State* for the purposes of The Defence of the Realm Act (23 and 24 Vict., c. 112, s. 33), and *lands, &c., purchased or acquired by the Postmaster-General* under the Telegraph Act (31 and 32 Vict., c. 110, s. 22), are only rateable at the rateable value of the land at the time that it was acquired for the purposes referred to.

Sunday and Ragged Schools.—The 32 and 33 Vict., c. 40 empowers overseers, if they think fit, to exempt from rating any building, or part of a building, used exclusively as a Sunday or ragged school. A Sunday school is defined as "any school used for giving religious education gratuitously to children and young persons on Sunday and on week days, for the holding of classes and meetings in furtherance of the same object, and without pecuniary profit being derived therefrom." A ragged school is defined as "any school used for the gratuitous education of children and young persons of the poorest classes, and for the holding of classes and meetings in furtherance of the same object, and without any pecuniary benefit derived therefrom, except to the teacher or teachers employed." It is entirely within the discretion of the overseers whether they will, under the Act referred to, exempt Sunday or ragged schools from rating (*Bell* v. *Crane*, L. R., 8 Q. B., 481 ; 42 L. J., M. C., 122).

Woods and Plantations, Sporting Rights, and Mines.—The exemptions from rating which formerly attached to these properties have been abolished. The provisions of the Rating Act, 1874, with reference to the assessment of properties of this character, have already been referred to (see p. 63); but there are decisions of the Courts with reference to the rating of these properties which it may be convenient to refer to.

With regard to the question as to what are "saleable underwoods," Mellor, J. in *Lord Hardinge* v. *Pritchett* (L. R., 2 Q. B., 135 ; 36 L. J., M. C., 49 ; 15 L. T. N.S., 502) held that wherever woods are treated so as to raise a succession of saleable crops from the same roots and stools, whether the crops ripen and are cut at an interval of ten, fifteen, or even thirty years, and whether the woods consist of oak, ash, or elm, which are universally timber trees, or of beech,

which may be timber by custom, or willow or hazel, which may be incapable of being anything but underwood, the woods are "saleable underwoods."

In *Earl of Westmoreland* v. *Southwick and Oundle Union* (36 L. T., N.S., 108), there were certain woodlands which were kept in their natural and unimproved state as woods. There was some timber growing upon them, but no saleable underwood of any appreciable value. They were assessed by Quarter Sessions at their rateable value, if occupied in their natural and unimproved state, but it was found as a fact that they might be rendered worth a much larger sum to a tenant from year to year if a certain expenditure were incurred for grubbing up woods, draining and road making. It was held that the Quarter Sessions were right, and that under sec. 4 of the Rating Act, 1874, woods were not to be rated on any assumption of their improved value upon alteration into land of a different description.

With regard to sporting rights, in *Rogers* v. *St. German's Union* (35 L. T., N.S., 332), it appeared that the appellant, who was the owner of a tenement with dwelling-house and other buildings containing about 19 acres, which he had leased to a person occupying the same, excepting plantations, &c., "and also all manner of game, hares, rabbits, and wildfowl, with liberty of hunting, fowling, and fishing over and through the said premises, at all times during the said term," and it was held that this leave reserved to the appellant a right of sporting which was severed from the occupation of the land, and was therefore rateable under secs. 2 and 6 of the Rating Act, 1874.

In *Eyton* v. *Churchwardens and Overseers of Mold* (Law Rep. 6 Q. B. D., 13; 50 L. J., M. C., 39; 43 L. T., N.S., 472), the appellant was the owner and occupier of certain woodlands over which he had the right of sporting, and was assessed to the poor rate for the

same in a sum which included a certain amount as the value of the right of sporting. It was held that in estimating the value of land used as a plantation or wood, the value of the right of sporting over the same may properly be taken into account in arriving at the value of the land in its natural and unimproved state.

With respect to the rating of mines, in *Snailbeach Mine Company* v. *Guardians of Forden Union* (35 L. T., N.S., 514), it appeared that the Company occupied a lead mine held under a lease which comprised land and works in a neighbouring union, whilst the mine and most of the works were in the Forden Union. After the ore was washed and crushed it was taken by a tramway about half a mile to a smelting-house occupied under the same lease in the neighbouring union, where the ore was converted into lead for sale. The Company were rated under sec. 7 of the Rating Act, 1874, for their mine in the Forden union at the amount of the whole of the dues payable in respect of the mine under the lease during the previous years. They were separately rated for part of the tramway, and for a chimney from the smelting-house which were situated in the Forden Union, and were also rated by the neighbouring union for the land, works, and smelting-house there situated. It was held that all the crushing, washing, and smelting works were included under the definition in sec. 7 of the Act, as in connection with and for the purposes of the mine, and that a deduction should be made from the gross dues in respect of the rateable premises out of the union, in order to obtain the rateable value of the mine in the Forden Union.

In the case of *The Van Mining Company* v. *The Overseers of Llanidloes* (L. R. 1 Ex. D., 310; 45 L. J., M. C., 138), a mining company, at the commencement of the Rating Act, 1874, occupied under a lease from L. a lead mine, with engines, machinery, and plant.

By the reddendum of the lease, L. was to receive a royalty of the share of the minerals obtained, which, at his option, was payable in money. The Company also held two other pieces of land under separate leases from W. Under one of these leases the reddendum was wholly in money; under the other the reddendum consisted of rent in money, and of a royalty in kind, which at the option of the lessor was payable in money. The piece of land comprised in the two leases lastly-mentioned were not worked as mines. The rents had always been paid in money. By an assessment and poor rate L. was charged in respect of the royalty paid to him, and the Company were charged in respect of the engines, plant, machinery, and surface lands. It was held that the assessment and the rate were correct, for the property occupied under the lease from L. was of itself a mine within the meaning of the 13th section of the Rating Act, 1874, the lands held under the other two leases not being worked; and as L. would have been chargeable before that statute in respect of the royalty in kind, although he had the option to receive it in money, his liability was preserved by that clause, and the Company as lessees were chargeable in respect of the engines, plant, machinery, and surface lands.

Certain Corporation Property in Boroughs.—The 4 and 5 Vict., c. 48, provided that when property which belonged to and was in the occupation of a corporation was situate within a parish wholly within the corporate town, and the poor of the borough were then, or were at the time of the passing of the Municipal Corporations Act, relieved by one entire rate, such property should be exempted from the poor rate; but this Act, so far as it exempted the property of municipal corporations from being rated to the relief of the poor, is now repealed by the 39 and 40 Vict., c. 61, s. 30.

Hospitals and Charitable Institutions were formerly held to be exempt from rating; but the decisions have been overruled by the House of Lords, and buildings occupied for charitable purposes must now be rated (*Mayor of London* v. *Stratton*, L. R., 7 E. and I. App. 477; 45 L. J., M. C., 23).

An industrial school certified under 29 and 30 Vict., c. 118, s. 7, and to which the Treasury contributes under sec. 35, is liable to be rated to the relief of the poor (*Reg.* v. *West Derby*, 32 L. T., N.S., 400; 44 L. J., M. C., 98).

Exemptions under Local Acts.—In addition to the general exemptions above specified, certain properties are, in some parishes, by local Acts exempted from rating. The instances are not, however, numerous, and the properties exempted appear to be chiefly of the following kinds :—1. Plots of land under Inclosure Acts; 2. Tithes under Local Tithe Commutation Acts; and 3. Public buildings under Local Improvement Acts.

The Rate must be in accordance with Valuation List.

In every parish where a valuation list has been approved and delivered to the overseers, no poor rate is of any force—except when the rate is made under a local Act—unless the hereditaments *are rated according to the annual value appearing in the valuation list.* If, however, by reason of any alteration in the occupation of any property included in the list, the property has become liable to be rated in parts not separately mentioned in the list, such parts may be rated according to such amounts as are fair apportioned parts of the annual rateable value, as shown in the list of the hereditaments out of which the parts have been constituted (25 and 26 Vict., c. 103, ss. 28, 29). As to the declaration to be added by the overseers to the

rate with regard to the hereditaments being rated according to the value appearing in the valuation list, and the penalty for omitting to make the declaration or making it falsely, see pp. 94, 95.

Rate—Period for which made.

The overseers, when they make a rate, are to estimate the period for which it will be adequate to meet the expenses chargeable thereon; but if the necessities of the parish require it, another rate may be made before that period has elapsed. When the overseers make the poor rate for a period exceeding three months, they may declare that it shall be paid by instalments, at such times as they shall specify; and thereupon each instalment only will be enforceable as and when it falls due (32 and 33 Vict., c. 41, ss. 14, 15*). Poor rates should be made of such amount as will be sufficient to cover all the liabilities of the parish during the year of office of the overseers. Prior to the passing of the 39 and 40 Vict., c. 61, the succeeding overseers could not legally pay sums which might seem to be due to their predecessors, unless there were arrears of rates due out of which such sums could be paid. That Act, by sec. 29, provides as follows:—"Whereas it frequently happens that the amount to be recovered by the overseers or their successors in the rate last made before the termination of their year of office is insufficient to meet the demands upon them, and the said overseers pay the necessary excess out of their own funds, but the rule of law applicable to such payments will not allow such payments to be reimbursed to them out of any subsequent rate, and great hardship arises there-

* The Act referred to—"The Poor Rate Assessment and Collection Act, 1869," with explanatory notes by Hugh Owen (seventh edition)—has been published by Messrs. Knight & Co., 90 Fleet Street, London.

from ; now, therefore, it is hereby enacted that henceforth in any such case the payment of an overseer to his predecessor in respect of any money so paid by him in excess, if otherwise lawful, may be allowed by the auditor, if it appear to him that the said payment in excess did not arise from the negligence or wilful action of the overseer so paying the sum out of his own funds."

Heading or Title of Rate.

The Parochial Assessments Act requires that the heading of the rate shall be in the following form :—

"An Assessment for the relief of the poor of the (parish) of in the (county) of and for other purposes chargeable thereon according to law, made (*a*) this day of in the year of our Lord after the rate of in the pound."

By the Poor Rate Assessment and Collection Act (32 and 33 Vict., c. 41, s. 14), however, the overseers are required, when they make a poor rate, to set forth in the title of the rate the period for which the rate is estimated.

In order to meet this requirement, the period for which the rate is estimated should be added to the title, in the following words, or others to the like effect :—

"which is estimated to meet all the expenses for the above purposes which will be incurred before the of next."

When a rate is made payable by instalments (see p. 89), the amount of each instalment, and the date at which each instalment is payable, are also to be set forth in the heading. The first instalment should be made payable on the day after the rate is published.

---

a) As to the date when a rate is deemed to be made, see p. 96.

When a rate is intended to be payable by instalments, the title may be in the following form :—

"An Assessment for the relief of the poor of the of in the of and for other purposes chargeable thereon according to law, made this day of in the year of our Lord one thousand eight hundred and after the rate of in the pound, which is estimated to meet all the expenses for the above purposes which will be incurred before the of next ; and which rate we declare to be payable by equal instalments [or by the following instalments, that is to say, shillings pence in the pound, and shillings pence in the pound], to be paid respectively at the following dates, that is to say, on the day of and on the day of ."

Care must be taken that the rate is properly headed, as a rate which does not, by its heading or otherwise, on the face of it show by what authority, and for what purpose it is made, is void (*Churchwardens and Overseers of Moulton* v. *Eastern Counties Railway*, 5 E. and B., 974 ; 25 L. J., M. C., 49).

Form of Rate.

The Parochial Assessments Act (6 and 7 Will. IV., c. 96, s. 2), with reference to the form of poor rate, provides "that every such rate shall, in addition to any other particular which the form of making out such rate shall require to be set forth, contain an account of every particular set forth at the head of the respective columns in the form given in the schedule to this Act annexed, so far as the same can be ascertained." The columns set forth in the schedule referred to are those numbered 1 to 11 inclusive in the Exemplification (see *Appendix*, p. 241), and headed :—1. No.; 2. Arrears due, or if excused; 3. If excused, write the word excused ; 4. Name of occupier; 5. Name of Owner; 6. Description of property rated; 7. Name or situation of property; 8. Estimated extent; 9. Gross estimated Rental; 10. Rateable value; 11. Rate at in the pound.

The Poor Law Board, by the general order of accounts of 14th of January, 1867, have prescribed certain additional columns. The columns so prescribed are those numbered 12 to 19 (see Exemplification in the *Appendix*, p. 241), and headed:—12. Amount of rate assessed upon and payable by the owner instead of the occupier, by virtue of the statute or statutes in that behalf; 13. Recoverable arrears of former rates; 14. Total amount to be collected; 15. Amount actually collected; 16. Recoverable arrears at balancing the book; 17. Irrecoverable at balancing the book—Amount legally excused; 18. Otherwise not recoverable—Amount; 19. Causes.

Rates payable by Instalments.

When the rate is made payable by instalments, there must be separate divisions of the rate book, or separate books for the separate instalments, or such a division of the collection side of the rate book as is shown in the Exemplification. The Poor Law Board, in a circular letter on the subject, stated that they saw no objection to the columns Nos. 11, 12, 14, and 15 being sub-divided to provide for the instalments, if that course was deemed more convenient.

Division of Rate.

If the overseers deem it desirable, the poor rate may be divided into several portions, corresponding with the several divisions of the parish, if any, so that all the rateable property in each division may be brought together in the rate, and there may be a separate series of numbers for the assessments in each division (see *Appendix*, Order of Accounts of 14th January, 1867, Art. 1, p. 230). The overseers may, in like manner, bring together in the rate separate classes of property.

All or any portion of the properties situate in the parish, or in any division of the parish, belonging *to the same person, and for which he is liable to be assessed as owner*, may also, if the overseers think fit, be brought together in the rate and assessed under one number (see *Appendix*, Art. 1 of Order of 14th January, 1867). One of the advantages of this arrangement is, that it is only necessary to give one rate receipt in respect of the properties so brought together and assessed under one number.

The provisions above referred to do not, however, apply to a poor rate made under the authority of a local Act by persons other than the churchwardens and overseers (see *Appendix*, Art. 1 of Order of 14th January, 1867).

Names of Occupiers to be entered in Rate.

The occupiers of the rateable hereditaments must be rated, except in those cases in which the owners are liable to be assessed instead of the occupiers (see p. 97). The overseers in making out the rate are in every case, whether the rate is collected from the owner or the occupier, or the owner is liable to the payment of the rate instead of the occupier, to enter in the occupiers' column of the rate book the name of the occupier of every rateable hereditament.

If any overseer negligently, or wilfully and without reasonable cause, omits the name of the occupier of any rateable hereditament from the rate, or negligently or wilfully misstates any name therein, he is for every such omission or misstatement liable to a penalty not exceeding £2 (32 and 33 Vict., c. 41, s. 19; 41 and 42 Vict., c. 26, s. 14). With the view of enabling the overseers to comply with this requirement, sec. 9 of the same Act provides that every owner who agrees with the overseers to pay the poor rate, or who is rated or liable to be rated for any

hereditament instead of the occupier, shall deliver to the overseers from time to time, when requested by them, in writing, a list containing the names of the actual occupiers of the hereditaments comprised in the agreement, or for which he is so rated or liable to be rated; and if any such owner wilfully omits to deliver such list when required to do so, or wilfully omits therefrom or misstates therein the name of any occupier, he shall, for every such omission or misstatement, be liable to a penalty not exceeding £2.

Totalling of Columns in Rate Book.

Before a rate is submitted to the justices for allowance, it is requisite that the columns of the rate book which contain the gross estimated rental, and rateable value, the rate in the pound assessed upon the several persons in respect of the properties included in the rate, the recoverable arrears, and the total amount to be collected, should be added up at the foot of every page, and the several totals are to be ascertained and set forth at the end of the rate (see *Appendix*, Art. 1 of Order of 14th January, 1867). The final totals may be ascertained, either by adding up each page by itself and carrying out the totals of the several columns on a separate page at the end of the rate, and there adding them up together to make an aggregate total for each column; or by carrying forward the totals of each page to the next, page after page, so that the aggregate totals will appear upon the last page without any further calculations.

Declaration as to Rate.

At the foot of the rate the churchwardens and overseers, before presenting the rate to the justices for allowance, are to make a declaration in the following

form—the amount of the rate being set forth in words at length :—

"We declare that the total of the above rate amounts to the sum of pounds shillings and pence."

If a valuation list is in force in the parish, the Union Assessment Committee Act, 1862, requires that the following declaration shall be added to that as to the amount of the rate; and any overseer who omits to make the declaration, or makes it falsely, is liable for every such offence to a penalty not exceeding £5 (25 and 26 Vict., c. 103, s. 28; and 27 and 28 Vict., c. 39, s. 11):—

"We, the undersigned, do hereby declare that one of us, or some person on our behalf, has examined and compared the several particulars in the respective columns of the above rate with the valuation list made under the authority of the Union Assessment Committee Act of 1862, in force in this (parish), and the several hereditaments are to the best of our belief rated according to the value appearing in such valuation list."

If, however, there is no valuation list in force in the parish, the following words are to be added to the declaration as to the amount of the rate :—

"We, the undersigned, do declare the several particulars specified in the respective columns of the above rate to be true and correct, so far as we have been able to ascertain them; to which end we have used our best endeavours."

The declaration must be signed by a majority of the churchwardens and overseers.

Allowance of Rate.

The rate must be allowed by two or more justices of the peace. The allowance is merely a ministerial act; and if the required declaration is made, the justices cannot refuse to allow a rate on the ground that in their opinion the assessments are not just and proper (*R.* v. *Lord Godolphin*, 13 L. J., M. C., 57).

It is, however, not unusual for justices to decline to allow a new rate where there are large arrears of the last rate recoverable but not collected.

The allowance is to be written at the foot of the rate, and may be in the following form :—

"We, two of her Majesty's justices of the peace in and for the said of , do hereby consent to and allow the foregoing assessment. Witness our hands this day of 18 ."

A poor rate which has not been duly allowed by justices is a nullity (*Fox* v. *Davies*, 18 L. J., N.S., C. P., 48).

When Rate is to be deemed to be Made.

A poor rate is to be deemed to be made on the day when it is allowed by the justices, and if the justices sever in their allowance—or, in other words, when the rate is not signed on the same day by all the justices by whom it is allowed—the date of the last allowance is to be deemed the date of making the rate.

It follows, therefore, that in the heading of the poor rate the date of the allowance of the rate by the justices should be entered as the date on which the rate is made.

Publication of Rate.

A rate is void unless it is duly published, on the Sunday next after its allowance by justices, by affixing the following notice, or one to the like effect, previous to Divine service, on or near to the usual or principal door of each of the churches or chapels within the parish or township :—

"———— } Notice is hereby given, that a rate for the relief of the
To Wit. } poor of this parish (or township), and for other purposes chargeable thereon according to law, after the rate of in the pound, which is estimated to meet all the expenses for the above pur-

poses which will be incurred before the of next, was duly made and was duly allowed by two of her Majesty's justices of the peace, in and for the of on the day of last."

(Signed)

In a parish in which there is no church or chapel of the parish, a poor rate is to be deemed to have been duly published if, within fourteen days after the making of the rate, notice thereof has been given by affixing such notice in some public and conspicuous place or situation in the parish (45 & 46 Vict., c. 20, s. 4).

Rating of Owners instead of Occupiers.

The Poor Rate Assessment and Collection Act, 1869, repeals the Small Tenements Rating Act (13 and 14 Vict., c. 99), with respect to the rating of small tenements, and so much of any local statute as relates to the rating of owners instead of occupiers, so far as the same applies to the poor rate.

Section 4 empowers the vestry of any parish from time to time to order that the owners of all rateable hereditaments which include dwelling-houses, and which do not exceed a certain prescribed limit of rateable value, situate within the parish, shall be rated to the poor rate in respect of those hereditaments, instead of the occupiers, on all rates made after the date of the order. The prescribed limit of rateable value, in the case of parishes in the metropolis, is £20; in parishes wholly or partly within the city of Liverpool it is £13; in parishes wholly or partly within the city of Manchester or borough of Birmingham, £10; and in every other parish it is £8.

This order for the compulsory rating of owners instead of the occupiers can only be made at a vestry convened after due notice (see p. 38). The necessary forms of notice (to be affixed to church and chapel doors) of a meeting of the vestry to consider and determine whether such an order shall be made, may

be obtained of Messrs. Knight and Co., Fleet Street, London.

When the vestry of the parish have ordered the rating of owners under the section referred to, the overseers are to rate the owners of *all* properties to which the section applies, and to allow to them an abatement or deduction of 15 per cent. from the amount of the rate.

The vestry, it is to be borne in mind, are precluded from adopting in their order any lower limit of rateable value than that prescribed by the statute.

Whilst the order of vestry is in force, it is imperative upon the overseers to rate the owner of every hereditament to which the section applies instead of the occupier, even in a case in which the occupier is desirous of being personally rated.

The abatement or deduction to be allowed in these cases—viz., 15 per cent., or 3*s.* in the pound is fixed by the statute, and cannot be varied.

The definition of "owner" in the Act is as follows:—"Any person receiving or claiming the rent of the hereditament for his own use, or receiving the same for the use of any corporation aggregate, or of any public company, or of any landlord or lessee who shall be a minor, a married woman, or insane, or for the use of any person for whom he is acting as agent." It would appear that a person, who is both the occupier and the owner of a hereditament is not an "owner" within the meaning of the Act, as he cannot be said to receive or claim the rent.

The owner being the immediate landlord who receives the rent, the tenant of a farm sub-letting cottages and gardens on the farm must be regarded as the owner of the cottages and gardens sub-let; and when a person becomes the lessee of cottages which he lets out to several occupiers, the lessee, and not the chief landlord, is the owner.

In a case in which a piece of land was leased for sixty years at a yearly rental of 13*s.*, subject to a covenant that the lessee would build upon the land a dwelling-house worth £40, and the lessee occupied the house so erected, it was considered that the lessee and not the lessor who receives the 13*s.* per annum is the "owner" for the purposes of the Act, and that the provision for rating the owner is inapplicable so long as he continues the occupier.

If an owner of one or more hereditaments to which the section referred to applies gives notice in writing to the overseers that he is willing to be rated, for any term not being less than one year, in respect of all such rateable hereditaments of which he is the owner, whether the same be occupied or not, the overseers are to rate the owner accordingly and to allow him a further abatement or deduction, not exceeding 15 per cent., from the amount of the rate during the time he is so rated (32 and 33 Vict., c. 41, s. 4).

This provision, it will be observed, applies to owners who are rated instead of the occupiers under an order of vestry, and entitles any such owner who compounds —or, in other words, undertakes to pay the rates for the tenements of which he is the owner, whether they are occupied or not—to an *additional* abatement or deduction, not exceeding 15 per cent. ; that is to say, an abatement not exceeding 15 per cent. in addition to the 15 per cent. allowed to the owners who are rated and do not compound. The maximum deduction that can be made in these cases is, therefore, 30 per cent.

In *Bennett* (app.) v. *Atkins* (resp.), L. R., 4 C. P. D., 80, it was held that this further abatement of 15 per cent. cannot legally be allowed by the overseers, unless the owner has given notice in writing to the overseers in strict accordance with the requirements of sec. 4 of the 32 and 33 Vict., c. 41, above referred to.

As to the mode of entering in the rate book the assessments on owners under these provisions and the accounting for the abatement allowed, see p. 122.

It is to be observed, however, that to entitle the owner to this deduction, he must agree to pay the rates on *all* the tenements which include dwelling-houses of which he is the owner within the prescribed limit of rateable value situate within the parish, whether occupied or not ; and that he must be willing to be so rated for a period of not less than one year. The notice must be in writing.

The Board of Inland Revenue have stated, with reference to these notices, that the agreement is liable to stamp duty unless it has internal evidence that the subject-matter thereof is not of the value of £5. When an agreement is liable to stamp duty, a six-penny stamp is necessary.

It rests with the overseers, and not with the vestry, to determine what abatement or deduction, not exceeding 15 per cent., in addition to the previous abatement of 15 per cent., shall be allowed to the owner when he agrees to be rated whether the hereditaments are occupied or not.

When an owner who has been rated instead of the occupier, under the provisions above referred to, omits or neglects to pay, before the 5th of June in any year, any rate or instalment of a rate which became due previously to the preceding 5th of January, after the amount has been duly demanded by a demand note delivered to him, or left at his usual or last known place of abode, he forfeits his claim to the abatement or deduction from the amount of rate to which he would otherwise be entitled, and must pay the rate or instalment in full. When an owner omits or neglects to pay any rate for which he is liable, the occupier may pay the same and deduct the amount from the rent due or accruing due to the owner, and the receipt

for the rate will be a valid discharge of the rent to the extent of the rate so paid (32 and 33 Vict., c. 41, ss. 5, 8).

With regard to *houses wholly let out in apartments or lodgings*, the Representation of the People Act, 1867, by sec. 7, provides that, in the case of a dwelling-house or tenement wholly let out in apartments or lodgings, not separately rated, the owner of the dwelling-house or tenement shall be rated in respect thereof. The words "separately rated" have been held to mean "separately rated at the time of the passing of the Act" (15th August, 1867). When owners are rated instead of the occupiers, under this provision thay are not entitled to any abatement or deduction from the amount of the rate.

Appeals against Rate.

Any person who deems himself aggrieved by any poor rate, or has any material objection to any person being put on or left out of the rate, or to the sum charged on any person in the rate, or has any other material objection to the rate, or any part of it, or shall deem himself aggrieved by any neglect, act, or thing done or omitted by the overseers or the justices, may, under the 17 Geo. II., c. 38, s. 4, and the 12 and 13 Vict., c. 45, s. 1, appeal to the next general or quarter sessions. Notice in writing of the appeal, and the particular causes or grounds of the appeal, must be given to the churchwardens and overseers, or any two of them. With the consent, however, of the overseers signified in open court, and with the consent of any other person interested therein, the court of sessions may proceed to hear and decide upon the appeal, although no notice may have been given in writing; and with the like consent the court may hear and decide upon grounds of appeal not stated or misstated in the written notice, where notice has been given in writing (41 Geo. III., c. 23).

With reference to the term "next sessions," it was held in *R.* v. *Justices of Surrey* (Law Rep. 6 Q. B. D., 100; 29 W. R., 261; 50 L. J., N.S., M. C., 10; 43 L. T., N.S., 500), that it is not necessary to enter the appeal at the next sessions if there is not sufficient time for the giving of the notices before the commencement of the sessions; that the "next session" must be construed as meaning the next sessions at which a proper trial can be had, and for which proper notices can be given. Further, the appellant is entitled, before he enters his appeal or gives his notice, to have some fair reasonable time to consider his position and make up his mind whether he shall take the first step towards appealing by giving the necessary notices and to consider the grounds on which the appeal is to be based, which grounds are to be specified in the notice.

There may also be an appeal to the special sessions, under the 6 and 7 Will. IV., c. 96, on the ground of inequality, unfairness, or incorrectness in the valuation of any hereditaments included in the rate. The justices in special sessions are not, however, authorized to inquire into the liability of any hereditament to be rated, but only into the true value thereof and into the fairness of the amount at which the same has been rated. Notice in writing of the objection to the rate must be given to the collector, overseers, or other persons by whom the rate was made.

No person, however, is empowered to appeal to any sessions against a poor rate made in conformity with the valuation list, unless he has given to the assessment committee notice of objection against the list, and has failed to obtain such relief in the matter as he deems just (see p. 57). Notice of the appeal must also be given to the assessment committee, and they may appear as respondents to the appeal (see p. 59).

When appeals are brought at the same time against

the poor rates of several parishes which appear to involve some common principle, the overseers, with the consent of the vestries of the respective parishes, may enter into an agreement, with the consent of the Local Government Board, mutually to bear the costs which may be incurred in and about the trial of the appeals, in such proportions as shall be determined with reference to the amount of the interests of the several parishes in the question, or otherwise as shall appear just; and the agreement shall continue binding upon the several parishes and their respective overseers in succession until the several appeals have been finally determined (11 and 12 Vict., c. 91, s. 11).

When the overseers receive notice of appeal to the general or quarter sessions against a rate, they are not to collect from the person giving such notice more than the sums at which he was assessed in the last effective rate, until the appeal has been heard or determined (41 Geo. III., c. 23, s. 2). The rate as altered by the quarter sessions, or so much of the rate as has not been already paid, will be recoverable by the overseers (s. 7). When a rate is appealed against, it is not necessary to discontinue the collection ; and even if the rate is quashed, the rate is to be collected, and the sums so collected are to be deemed payments on account of the next effective rate for the parish (s. 1).

As regards the metropolis, special provisions as to appeals are contained in the Valuation of Property (Metropolis) Act, 1869.

Collection of the Poor Rate.

A poor rate is due immediately after it is published, and the overseers should proceed forthwith to collect it, together with any arrears of former rates which are due and recoverable. When, however, the overseers have declared that the rate shall be paid by instal-

ments (see p. 89), each instalment is only enforceable as and when it falls due. After the rate has been allowed by justices, the overseers cannot in any case reduce the assessment, except upon appeal against the rate, or upon amendment of the valuation list by the Union Assessment Committee (see p. 58).

The rate must be duly demanded of the persons assessed. With regard to the demand of the rate in the case of persons who do not reside in the parish, or whose addresses are not known to the overseers, and of companies, &c., see pp. 110, 111.

Payment of Rate by successive Occupiers, and Occupiers coming into unoccupied Hereditaments.—If the occupier assessed in the rate when made ceases to occupy before the rate has been wholly discharged, or if the hereditament, being unoccupied at the time of the making of the rate, becomes occupied during the period for which the rate is made, the overseers are to enter in the rate book the name of the person who succeeds or comes into occupation, as the case may be, and the date when the occupation commences, so far as the same may be known to them. The incoming occupier is thenceforth to be deemed to have been actually rated from the date so entered by the overseers, and is liable to pay so much of the rate as is proportionate to the time between the commencement of his occupation and the expiration of the period for which the rate was made, in the same manner as if he had been rated when the rate was made, and the outgoing occupier is liable in like manner for only so much of the rate as is proportionate to the time of his occupation within the period for which the rate was made, although he may not have been succeeded by an in-coming tenant (32 and 33 Vict., c. 41, s. 16; 45 and 46 Vict., c. 20, s. 3).

It will be convenient in these cases that the name of the incoming occupier should be entered in the

rate book immediately under the name of the occupier originally rated; and that the date when the occupation commences should be entered in the margin of the rate book, opposite to the entry of the name.

Payment of Rate for New Houses not included in Rate.—The section above-mentioned, it will be observed, only provides for the payment of a proportion of the poor rate by the incoming and the outgoing occupier when there is a change in the occupancy during the period for which a rate is made, and by a person coming into and occupying a house which at the time of making the rate was unoccupied, and, consequently, was not included in the assessment. The 31 and 32 Vict., c. 122, s. 38, which is referred to in page 62, enables the overseers in a parish, when the rate is not made under a local Act, to claim a portion of the rate from a person who becomes the occupier of a *new* house or other building which, when the rate was made, was either incomplete or not fit for occupation.

Payment of Rate by Occupiers of Tenements let for Short Terms.—The occupier of a rateable hereditament, let to him for a term not exceeding three months—whatever may be the rateable value of the hereditament—is not to be compelled to pay to the overseers at one time, or within four weeks, a greater amount of rate than would be due for one quarter of the year. The rate paid by any such occupier may be deducted by him from the rent payable to the owner, and every such payment will be a valid discharge of the rent to the extent of the rate so paid (32 and 33 Vict., c. 41, ss. 1, 2).

Voluntary Agreements by Owners for payment of Rates instead of Occupiers.—The provisions with regard to the rating of owners instead of occupiers, under an order of vestry, have been already referred to (p. 97). The 32 and 33 Vict., c. 41, by sec. 3, pro-

vides that, in case the rateable value of any hereditament does not exceed £20 if the hereditament is situate in the metropolis, or £13 if situate in any parish wholly or partly within the city of Liverpool, or £10 if situate in any parish wholly or partly within the city of Manchester or the borough of Birmingham, or £8 if situate elsewhere, and the owner of such hereditament is willing to enter into an agreement in writing with the overseers to become liable to them for the poor rates assessed in respect of such hereditament, for any term not being less than one year from the date of such agreement, and to pay the poor rates, whether the hereditament is occupied or not, the overseers may, subject, nevertheless, to the control of the vestry, agree with the owner to receive the rates from him, and to allow to him a commission not exceeding 25 per cent. on the amount thereof.

When the vestry have not made an order for the assessment of the owners instead of the occupiers, under sec. 4 of the Act (see p. 97), this section applies to every rateable hereditament within the prescribed limit of rateable value, whether or not it includes a dwelling-house, and *whatever may be the term for which it is let.* When, however, the vestry have ordered the assessment of the owners instead of the occupiers, the section becomes inoperative, except as regards hereditaments other than those which include dwelling-houses.

The limit of value prescribed by the statute, it will be observed, is *rateable value*, not *gross estimated rental.*

To entitle the owner to the commission authorized to be allowed by this section, he must agree *in writing* to become liable to the overseers for the poor rates in respect of the hereditament, and pay the rates whether the hereditament *is occupied or unoccupied.* If the

owner omits or neglects to pay, before the 5th of June in any year, any rate or instalment which became due previously to the preceding 5th of January, after it has been duly demanded by a demand note delivered to him, or left at his usual or last known place of abode, he forfeits his claim to commission, and must pay the rate or instalment in full.

It would appear that an owner of several hereditaments within the prescribed limit of rateable value in the same parish, willing to become liable for and pay the rates under this section, may enter into such agreement for one or more of the hereditaments, according as he may see fit. It is not necessary, as in the case of the composition for rates by an owner assessed under order of vestry under sec. 4 (see p. 97), that he should enter into the agreement "in respect of *all* such hereditaments of which he is the owner."

The agreement must be made for a period of *one year at least.* The Poor Law Board recommended that the agreement should be for a definite period of no great extent, or subject to be determined on a reasonable notice by either party.

The overseers are not compelled to enter into agreements under this section. When they do so, the agreement should be signed by at least a majority of the overseers; and, once made, it will be binding on succeeding overseers until the period for which it is made expires.

The agreement will take effect as regards any current rate due at the date that it is entered into, as well as rates made subsequently. At the expiration of the term for which an agreement is made, it should be renewed, if it is intended that the arrangement should be continued.

The Poor Law Board stated that, as it was for the convenience of the parish that all the agreements should be uniform, the overseers might, in the opinion

of the Board, properly provide forms of agreement suitable to the circumstances of the parish, for execution by the owners. Forms of agreement may be obtained of Messrs. Knight and Co., Fleet Street, London.

With regard to *stamp duty on agreements*, the Board of Inland Revenue have stated that every agreement is liable to stamp duty unless it bears internal evidence that the subject-matter thereof is not of the value of £5. When an agreement is liable to duty, a sixpenny stamp will be necessary.

The Act is silent as to payment of the cost of the forms of agreement and of the stamps, when stamp duty is payable. As in the opinion of the Poor Law Board the overseers might properly provide forms of agreement, it would appear that they would be justified in providing stamps for the agreements in those cases in which stamps are required.

When the owner has agreed in writing under this section to pay the rates, whether the hereditaments are occupied or not, he may be allowed a commission *not exceeding* 25 *per cent.* (or 5*s.* in the pound) on the amount of the rate.

With reference to the mode of accounting in the rate book for the commission allowed in these cases, see p. 122.

The powers of the overseers with regard to *agreements* under this section are *subject to the control of the vestry.* The vestry would appear, therefore, to be empowered, if they think fit, to determine that agreements shall only be entered into by the overseers with regard to particular classes of hereditaments within the limits of rateable value prescribed by this section; and to direct what rate of commission, provided it does not exceed 25 per cent., shall be allowed by the overseers; and also to prescribe the persons with whom, and the period for which, the agreements shall be entered into.

With regard to the recovery of the poor rate in the case of a bankrupt, the Bankruptcy Act (46 and 47 Vict., c. 52), which comes into force on the 1st January, 1884, provides that in the distribution of the property of a bankrupt there shall be paid in priority to all other debts—(1.) All parochial or other local rates due from the bankrupt at the date of the receiving order, and having become due and payable within twelve months next before such time; and all assessed taxes, land tax, property or income tax assessed on him up to the fifth day of April next before the date of the receiving order, and not exceeding in the whole one year's assessment. (2.) All wages or salary of any clerk or servant in respect of services rendered to the bankrupt during four months before the date of the receiving order, not exceeding fifty pounds; and (3.) all wages of any labourer or workman not exceeding fifty pounds, whether payable for time or piece-work, in respect of services rendered to the bankrupt during four months before the date of the receiving order. The foregoing debts are to rank equally between themselves, and are to be paid in full, unless the property of the bankrupt is insufficient to meet them, in which case they are to abate in equal proportions between themselves.

Plantations, Woods, Sporting Rights, and Mines.—In certain cases, as has already been stated, the occupier, although rated, will be entitled to make deductions from his rent in respect of part of the amount paid by him by reason of his assessment (see pp. 69, 72).

Enforcing Payment of Rate.

For enforcing payment of a rate, after it has been duly demanded, the first step is to lay a complaint before a justice of the peace, with the view to a summons being issued requiring the person to attend

before two justices of the peace to show cause why the rate has not been paid.

In connection with the proceedings in these cases it is to be borne in mind that the 25 and 26 Vict., c. 82, provides that where any number of local rates and taxes, whether of the same or of different kinds, are due from the same person, the rates and taxes so due may be included in the same information, complaint, summons, order, warrant, or other document required by law to be laid before justices or to be issued by justices. Every such document is, as respects each rate or tax comprised in it, to be construed as a separate document, and its invalidity, as respects any one rate or tax, will not affect its validity as respects any other rate or tax comprised in it. No costs are to be allowed in respect of several informations, complaints, summonses, orders, warrants, or other such documents in cases where, in the opinion of the justices or court having jurisdiction over the costs, one information, complaint, summons, order, warrant, or other document might have sufficed, regard being had to the provisions of this Act.

With regard to the *demand of the rate and the service of the summons for non-payment* in the case of a person who does not reside in the parish or whose address is not known to the overseers, the Poor Law Amendment Act, 1868, contains the following provision (sec. 39):—"When a poor rate shall be made and assessed upon any land or premises, and the occupier thereof is not living on such land or premises, nor in the parish for which the rate shall be made, or the owner, if assessed for such rate in the place of the occupier, is not living in such parish, a demand of the rate in writing, delivered to the person having custody of the land or premises, or if no such person can be found, then affixed upon some conspicuous part of the land or premises, shall be deemed a suffi-

cient demand to justify proceedings for the non-payment of such rate ; and where the residence or place of abode of the person assessed is not known to the overseers, and cannot be ascertained upon inquiry at the said land or premises, the summons for the non-payment of the rate may be served in like manner."

By sec. 40 of the same Act, it is provided that—"When a poor rate is assessed upon any corporation aggregate, joint-stock, or other company, or any conservators or other public trustees, a demand for payment, either made by letter sent through the post, addressed to the clerk, or secretary, or other principal officer of the corporation, company, conservators, or trustees, at the office of such corporation, company, conservators, or trustees, or made personally upon such clerk, secretary, or officer at such office, shall be deemed a sufficient demand, and a summons for the non-payment of such rate may be served in like manner."

In other cases the summons must be delivered personally to the person from whom the rate is due, or left with some person for him at his last place of abode (12 and 13 Vict., c. 14, s. 5).

If the person summoned do not appear, upon proof of the service of the summons within a reasonable time before the day appointed for his appearance, the justices may proceed *ex parte*.

At the hearing, the production of the book, purporting to contain the poor rate, with the allowance of the rate by the justices, will, if the rate is made in the form prescribed by law, be *primâ facie* evidence of the due making and publication of such rate (32 and 33 Vict., c. 41, s. 18).

Not only the overseers succeeding those by whom the poor rate was made, but overseers appointed subsequently, are entitled to procure a distress warrant from justices to enforce payment of arrears of

the rate by defaulters (*Overseers of East Dean* v. *Everett*, 7 Jur., N.S., 124 Q. B.; 3 L. T., N.S., 700; 50 L. J., M. C., 117).

The justices cannot refuse an application for a distress warrant when the rate is on the face of it good, and has not been appealed against, on the ground that the rate is bad (*R.* v. *Justices of Kingston-upon-Thames*, E. B. and E., 256).

The goods and chattels of any person neglecting or refusing to pay any sum legally due from him in respect of any poor rate, whether as owner or occupier, for the space of seven days after the same has been legally demanded of him, may be distrained by warrant of justice, not only in the parish for which the rate was made, but in any other place within the county or other jurisdiction of the justices. If sufficient distress cannot be found in such county or jurisdiction, upon oath before a justice of the peace of the county or jurisdiction where any goods belonging to the person shall be found—which oath is to be certified by the justice on the warrant—the goods may be distrained and sold in the same manner as if they had been found in the parish for which the rate was made (54 Geo. III., c. 170, s. 12).

The justices issuing any warrant for levying any arrear of poor rate may order that a sum such as they may deem reasonable, for the costs and expenses which the overseers or persons applying for the warrant shall have incurred in obtaining the same, shall also be levied of the goods and chattels of the person or persons against whom the warrant shall be granted, together with the reasonable charges of the taking, keeping, and selling of the said distress (12 and 13 Vict., c. 14, s. 1).

Where a warrant of distress is issued for the recovery of a poor rate, the person against whom the same is issued is liable to pay the cost of the warrant,

and of the broker or other officer for his attendance to make the levy, although such person may tender the amount of the rate before any levy is made (39 and 40 Vict., c. 61, s. 31).

In those cases in which the owner has become liable instead of the occupier for the payment of the poor rate, the goods of the occupier—as well as those of the owner—are liable to be distrained and sold for payment of such rates as may have accrued during the occupier's occupation of the premises, at any time whilst the rates remain unpaid by the owner; but the goods of the occupier can only be distrained subject to the following provisions :—

1. That no such distress shall be levied unless the rate has been demanded in writing by the overseers from the occupier, and the occupier has failed to pay the same within fourteen days after the service of the demand;

2. That no greater sum shall be raised by the distress than shall at the time of making the same be actually due from the occupier for rent of the premises on which the distress is made; and—

3. That any such occupier shall be entitled to deduct the amount of rates for which such distraint is made, and the expense of the distraint, from the rent due or accruing due to the owner, and every such payment shall be a valid discharge of the rent to the extent of the rate and expenses paid (32 and 33 Vict., c. 41, s. 12).

The powers given by this section of distraining the goods and chattels of the occupier for rates which have accrued during his occupation of the premises, notwithstanding that the owner is liable for payment of the rates, will doubtless only be exercised in very exceptional cases. The owner is primarily liable, and, as a rule, it would only be when the rate cannot be recovered from the owner that proceedings against the occupier would be justifiable. As the overseers can

only distrain to the extent of the rent due from the occupier, they must be careful to ascertain the amount due, which, in many cases, may be difficult.

If, when a distress warrant is issued, no sufficient distress is found, the defaulter may be committed to prison for any time not exceeding three calendar months, or until he or she shall sooner pay the rate and costs (12 and 13 Vict., c. 14, s. 2).

For the saving of expense in levying the rate and costs, the justices are empowered to make and issue one warrant of distress against any number of defaulters; but there must be separate warrants of commitment in default of distress.

In all cases where any proceedings have been taken to compel payment of any arrear of poor rate, if the person in default, before he is committed to and lodged in prison, pay or tender to the churchwardens or overseers of the poor, or any of them, or other person authorized to collect or receive the rate, the sum so sought to be recovered together with the amount of all costs and expenses up to that time incurred in the proceedings so taken to compel payment thereof, then, and in every such case, the person to whom such sum and costs shall be so paid or tendered shall receive the same; and thereupon no further proceedings for the recovery of the same shall be had or taken (12 and 13 Vict., c. 14, s. 6). The tender of the rate without costs, is of no avail (*Walsh* v. *Southwell and al.*, 20 L. J., M. C., 175; 16 L. T., 391).

As to the proceedings for recovery of poor rates, see also 43 Eliz., c. 2, s. 4; 41 Geo. III., c. 23; 7 and 8 Geo. IV., c. 17; 11 and 12 Vict., c. 44, s. 4; 12 and 13 Vict., c. 14; and 25 and 26 Vict., c. 82.

The question has been raised whether the Summary Jurisdiction Act, 1879, applies to proceedings for the recovery of poor rates. The late Solicitor-General (Sir H. Giffard), and Sir Henry James advised that the

Act referred to does not apply to these proceedings, and it has since been so held in the Queen's Bench Division in the case *R.* v. *Price* (49 L. J., M. C., 49, 42 L. T., N.S., 439; 28 W. R., 615).

Excusal of Poor Rate on the ground of Poverty.

Two or more justices of the peace in petty sessions on application made to them by any person rated to any poor rate to be discharged therefrom, and on proof of his inability, through poverty, to pay such rate, may, with the consent of the churchwardens and overseers, by an order under their hands and seals, direct that such person shall be excused from the payment of the rate, and strike out the name of the person so excused from the rate (54 Geo. III., c. 170, s. 11). The order of the justices will only exempt from payment of the particular rate excused, but the payment of a subsequent rate may be excused in the same manner. The application to the justices for excusal is to be made by the person rated; and as it does not devolve on the overseers to apply for such excusals, they cannot charge in their accounts fees to the justices' clerk for the order of excusal.

Inspection of Rate.

The churchwardens and overseers are required by the 17 Geo. II., c. 3, s. 2, to permit any *inhabitant* of the parish to inspect the poor rate at all seasonable times on payment of a fee of one shilling, and upon demand to give copies of the rate, or any part of the rate, to any inhabitant of the parish, on payment at the rate of sixpence for every twenty-four names. The penalty for refusing to permit such inspection to any inhabitant or parishioner, or refusing or neglecting to give copies or extracts, is £20.

The 6 and 7 Will. IV., c. 96, by sec. 5, also provides that any *person rated to the relief of the poor of the*

parish shall be entitled at all seasonable times to take copies of, or extracts from, the rate without payment for the same. Any person having the custody of the rate who refuses to permit such copy or extracts to be made is liable to a penalty not exceeding £5.

The 17 Geo. II., c. 38, s. 13, further provides that "*all persons assessed, or liable to be assessed,* may freely resort" to the rate books.

Any person whose name is on the list of voters for any city or borough, or any person who has claimed to have his name inserted in the list, is entitled to inspect the rate book, or make extracts therefrom, for any purpose relating to any claim or objection, at any time between ten a.m. and four p.m., on any day, except Sunday, between the 10th and 31st of August, without payment of any fee (6 and 7 Vict., c. 18, s. 16).

It is further provided by sec. 13 of the 41 and 42 Vict., c. 26, that in every parish which is situated wholly or partly either in a parliamentary borough or in a municipal borough, the whole or part of the area whereof is co-extensive with or included in the area of a parliamentary borough, the books containing the poor rates made for the parish within the previous two years shall at all reasonable times be open free of charge to the inspection of any person who is registered as a parliamentary voter for the parliamentary borough, or enrolled as a burgess of the municipal borough, and any such voter or burgess may make any copy thereof or take any extract therefrom.

The Land Tax and General Commissioners, Surveyors, and Assessors under the Taxes Management Act, 1880, or any person authorized by them or any of them are entitled at all reasonable times to inspect and to take copies or extracts from any book kept by any parish officer or other person of or concerning the rates for the relief of the poor. Any person in

whose custody or power any such books shall be, who fails to permit the inspection or the taking of copies or extracts, or fails to attend the commissioners with the books when required to do so, renders himself liable to a penalty of £10 (43 and 44 Vict., c. 19, s. 39).

The surveyor of highways, under the Highway Act of 1835, or any person authorized by him, and the highway board under the Act of 1862, may inspect or take copies of, or extracts from, the poor rate without the payment of any fee; the penalty for refusing to allow the same being £5.

The returning officer in the election of members of a local board, when the parish is included in the district of a local board, has similar powers for the purposes of elections (38 and 39 Vict., c. 55, Sched. II., Rule 38). The commissioners for paving, &c., or any person authorized by them, are also entitled to inspect and take copies of, or extracts from, the poor rate (10 and 11 Vict., c. 34, s. 178).

As to the duty of persons having the rate book in their possession to allow inspection of the rate for the purposes of the Education Acts (see p. 214).

With respect to the inspection of the poor rate under the provisions of the Municipal Corporations Act, 1882, see pp. 175, 176, 179.

As regards the duty of a vestry clerk, as to furnishing copies of, or extracts from the rate, and allowing inspection of the rate, see p. 26.

ACCOUNTS OF OVERSEERS, ASSISTANT OVERSEERS, AND COLLECTORS.

The general order of accounts issued by the Poor Law Board on the 14th of January, 1867, so far as it applies to the duties of overseers, collectors of poor rates, and assistant overseers, and the books of account to be kept by them, will be found in the *Appendix*, p. 229. Exemplifications of the mode of keeping the several books prescribed by this order are also given in the *Appendix*.

It is to be observed that the order of the 14th of January, 1867, refers specially to the books and accounts relating to the poor rate. An order of 20th of March, 1879, with respect to accounts relating to rates other than poor rates, which will be found in the *Appendix*, p. 259, will be referred to subsequently.

The order of 14th January, 1867, applies to officers appointed from time to time after the issue of the order, as well as to those holding office at the time the order was issued. It does not however, apply to any poor rate made under the authority of a local Act by persons other than the overseers, or to any collector appointed under any local Act by any other authority than the overseers.

When the word "overseers" is used in the order, it is to be taken to mean "overseers of the poor and churchwardens, so far as they are authorized or required by law to act in the management or relief of the poor, or in the collection or distribution of the poor rates in any parish; and to apply to the majority of the whole body of churchwardens and overseers, or of the overseers only, as the case may be." The cases

in which the churchwardens are not *ex-officio* overseers have been already referred to (see p. 10).

The term "collector," in construing the order, is to be taken to apply to any person appointed under any Act of Parliament (unless the appointment is made under a local Act by any authority other than the overseers), or any order of the Poor Law Commissioners, the Poor Law Board, or the Local Government Board to collect the rates for the relief of the poor in any parish or parishes, whether such person shall be designated collector of poor rates, or assistant overseer, or be called by any other name whatever.

It will be understood, therefore, that when, in the following pages, "overseers" are referred to, the term applies to the churchwardens and overseers, when the churchwardens are *ex-officio* overseers; and that when the "collector" is referred to, the term includes an assistant overseer nominated by vestry and appointed by justices under the 59 Geo. III., c. 12, or appointed by guardians under an order of the Poor Law Commissioners when the duties of the officer include the collection of the poor rate, as well as a collector of poor rates appointed by guardians under an order of the Poor Law Commissioners, the Poor Law Board, or the Local Government Board.

In every case in which there is more than one collector employed in the collection of any one rate, the duties prescribed by the order with regard to collectors apply to the portion of the rate assigned to each collector, as if such portion were one entire rate.

Every person voluntarily undertaking to fulfil, wholly or in part, the duties of any officer affected by the order, is, so far as relates to the accounts of such officer, to keep and present the books and accounts prescribed by the order.

Every collector, in addition to keeping the several

books and forms prescribed to be kept by him, is also to enter up so much of any books or forms of the overseers relating to the valuation list, or to the collection of the poor rate, as he may be directed to enter up by the overseers for the time being; and to enter in the rate book all such particulars of every assessment as he shall be directed by the overseers to enter in that book.

The signature of any collector to any book presented to the auditor, is not, however, to be taken to stand for or supply the place of the signature of any overseer which is otherwise required by the order.

We proceed to notice the duties which devolve upon the overseers and collectors under the headings of the several books and accounts which under the order of the Poor Law Board of the 14th of January, 1867, are required to be kept by them.

Rate Book.

(See Order of Accounts, Art 1, in *Appendix* p. 229.)

Several points with regard to the *rate book* have already been referred to under the head of "*The Poor Rate.*" As to the heading or title of rate, see p. 90; the form of rate, p. 91; rates payable by instalments, p. 92; division of rate, p. 92; addition of columns in rate book, p. 94; declaration as to rate, p. 94; allowance of rate, p. 95; and publication of rate, p. 96. The provisions as to the rating of owners instead of occupiers are also referred to in p. 97.

The columns of the rate book numbered 2 and 3, and headed "Arrears," "Due, or if excused," "If excused, write the word excused," appear to apply to arrears of the preceding rate, and should be entered up accordingly.

The columns headed "Gross estimated rental," and "Rateable Value," are to be entered up with

the amounts appearing in the valuation lists (see p. 88).

The names of the occupiers must be duly entered in column 4, as explained in p. 93; but in the case of a tin, lead or copper mine, the purser, secretary, or chief managing agent, for the time being, may, if the overseers think fit, be rated as the occupier (see p. 72).

With regard to the *collection columns* of the rate book, the "recoverable arrears of former rates," if any, are to be entered opposite to the name of the person in arrear, in column 13.

Column 14, headed "Total amount to be collected," is then to be filled up. If there are no "recoverable arrears," the sum appearing in column 11 is to be entered in column 14. But if there are recoverable arrears, that column is to be filled up with the total obtained by adding together those arrears and the amount of the new rate as entered in column 11.

Column 15 is to be entered up with "the amount actually collected."

So much of the rate and of the recoverable arrears, brought forward in column 13, as remains uncollected when the rate book is balanced, is to be accounted for in columns 16, 17 and 18; the recoverable arrears being entered in column 16, the amount legally excused in column 17, and the amount otherwise not recoverable in column 18.

The recoverable arrears are the amounts unpaid, which it is believed will afterwards be collected. The amount legally excused is the amount which has been legally excused by order of justices, on the ground of poverty (see p. 115). The amounts otherwise irrecoverable are such sums as cannot be collected by reason of the property assessed being unoccupied, or otherwise. In the case of the amounts appearing in the column "otherwise not recoverable," the cause of

the rate being irrecoverable must in each instance be stated in column 19. (For form of rate book and Exemplification, see Form A, in *Appendix*, p. 241).

With regard, however, to the entries in the rate book in those cases in which *an owner has entered into an agreement, under section 3 of the Poor Rate Assessment and Collection Act, to pay the rate whether the hereditament is occupied or not* (see p. 105), the course to be adopted is as follows:—The full amount of the rate, without any abatement or deduction, is to be entered in column 11 of the rate book, headed "Rate at —— in the pound;" and that amount with the recoverable arrears, if any, is to be entered in column 14, as the "Total amount to be collected." When the rate, less the deduction to which the owner is entitled, is received, the amount so received is to be entered in column 15 as the "Amount actually collected;" and the deduction allowed is to be entered in column 18, under the head of "Amounts otherwise not recoverable;" and in column 19, the words, "Allowance to owner," or words to the like effect, are to be entered as the cause of the amount being irrecoverable. (For Exemplification, see Form A, in *Appendix*, p. 241.)

When *an owner is rated instead of the occupier, under an order of vestry*, pursuant to the provisions of sec. 4 of the Poor Rate Assessment and Collection Act (see p. 97), it will be found convenient to adopt the following course:—Enter in column 11 of the rate book, headed "Rate at —— in the pound," the full rate without any deduction; and in column 12, headed "Amount of rate assessed upon and payable by the owner instead of the occupier, by virtue of the statute or statutes in that behalf," the amount actually payable by the owner after making the proper deduction or deductions. Then enter in column 14, headed "Total amount to be collected," the sum entered in

column 11, increased by the arrears of former rates, if any; in column 15, the amount actually collected; and in column 18, under the head of "Amounts otherwise not recoverable," the amount of the deduction or deductions to which the owner is entitled; and in column 19, the words, "Allowance to owner," or words to the like effect, as the "cause" of the amount being irrecoverable. (For Exemplification, see Form A, in *Appendix*, p. 242.)

With respect to the deductions to which an owner is entitled when he is rated, under an order of vestry, in pursuance of the provisions of the Poor Rate Assessment and Collection Act, it will be seen from pp. 97, 98, that an owner who is so rated, but who has not entered into an agreement to pay the rates whether the hereditaments are occupied or not, is to be allowed an abatement or deduction of 15 per cent., or 3*s.* in the pound; and that an owner who is so rated, and has entered into an agreement to pay the rates whether or not the hereditaments are occupied, is to be allowed a further abatement or deduction not exceeding 15 per cent., in addition to the previous abatement of 15 per cent. It will, however, be borne in mind that in the cases referred to in p. 100, the owner, by delay in paying the rate, may forfeit his claim to the abatement or deduction.

Rate reduced on Appeal.

When a rate is reduced after appeal to the union assessment committee (see p. 58), the most convenient course is to enter in the column of the rate book, headed "Otherwise not recoverable," the amount of the rate which, in consequence of the decision of the committee, has become irrecoverable; and the words "Reduction on appeal," or words to the like effect, may be entered in column 19, as the cause.

Balancing Rate Book.

The rate book is required to be balanced to the 25th of March and the 29th of September in each year. The balancing of the rate involves the filling up and casting of the several collection columns of the book; but the rate when balanced is not necessarily closed, for a rate is not closed until the total amount to be collected has been collected, or until a new rate has been made, when the recoverable arrears of the former rates are to be brought forward in the new rate. If in any case it be impracticable to close a rate within the half-year in which it is made, it must, nevertheless, be balanced, so far as the individual assessments will allow, at the end of the half-year. It will be found convenient, with a view to the final balancing and closing of the rate in the following half-year, that all subsequent entries made in the collection columns of the rate book should be in red ink, or should be distinguished in some other way from the entries made in the previous half-year.

Overseers' Book of Receipts and Payments.

(See Art. 1 of the Order of Accounts in *Appendix*, p. 230.)

On the *receipt* side of this book is to be entered an account of all moneys received by the overseers on behalf of the parish, together with the date on which each sum is received.

On the *payment* side is to be entered, with the proper dates, an account of all moneys paid and expended by the overseers on behalf of the parish.

At the foot of the account is to be entered up, prior to each half-yearly audit, a memorandum, showing the amount of each rate allowed by the justices during the half-year to which the account relates; the amount

of the arrears brought forward in the rate; the amount of the rates legally excused; the amount not recoverable, and the amount collected: also the balance, which will be the amount of the recoverable arrears in respect of the rate.

As regards the mode of accounting in the memorandum on the debit side of the receipt and payment book of the overseers, the whole amount allowed by justices, which will be the total amount of the rate, should be entered in the memorandum as the first item. The deductions under the Poor Rate Assessment and Collection Act, whatever they may be, should be entered as not recoverable.

The churchwardens and overseers are to sign the declaration of the accuracy of the entries in the account and memorandum.

For form of book and Exemplification, see Form B, in the *Appendix*, p. 244.

Some of the more usual "receipts" by overseers are the following:—1. Poor rates; 2. Rents or profits of land, houses, or other property belonging to the parish; 3. Proceeds of sale of the lists of claimants or lists of voters; 4. Penalties, under orders of justices, &c., payable to the overseers in aid of the poor rates.

Some of the more usual "payments" by overseers are the following:—1. Contributions to the treasurer of the union, under the orders of the board of guardians; 2. Contributions to the county, borough, or police rate; 3. Contributions to highway board; 4. Contributions to burial board; 5. Constables' expenses; 6. Costs of proceedings before justices; 7. Costs of other legal proceedings; 8. Value of relief in kind, administered by the overseers in cases of sudden and urgent necessity; 9. Assistant overseer's salary; 10. Expenses allowed in respect of lists of parliamentary or municipal voters; 11. Costs of preparing lists of jurymen; 12. Expenses under Union Assessment

Committee Acts; 13. General expenses under Public Health Act, 1875; 14. Contributions to School Boards, or contributions towards expenses of School Attendance Committees; 15. Cost of rate books and other books of account, stationery, and receipt and postage stamps.

It is to be borne in mind that the duties of overseers are compulsory, and are required to be performed gratuitously; and that, consequently, no payment can be made to an overseer for his services.

Debts legally contracted by overseers within three months prior to the termination of their year of office, if not discharged by them before their year of office has expired, may be paid by the succeeding overseers, and charged to the poor rate of the parish. A debt contracted during the year of office, but more than three months prior to the termination, cannot be paid by the succeeding overseers, unless the ratepayers in vestry and the Local Government Board consent to the payment (11 and 12 Vict., c. 91, s. 1).

In the case, however, of proceedings in a court of law regarding any matter *affecting the poor rate of the parish*, it is not necessary that the bill of costs of the attorney or solicitor should be paid before the termination of the proceedings; but the amount of the bill, *when duly taxed*, if otherwise payable out of the poor rate, may be paid within one year next following the termination of the proceedings, but not afterwards, unless the Local Government Board, by their order, authorize the payment of the costs and expenses by annual instalments, not exceeding five, to commence from the termination of the proceedings (11 and 12 Vict., c. 91, s. 2).

With regard to legal proceedings not affecting the poor rate, it is desirable that the overseers before the termination of their office, should pay out of the

poor rates so much of the costs as are incurred during their year of office.

In the case of the taxation, by the clerk of the peace, of a bill due to any solicitor in respect of business performed on behalf of any union or parish, the sum to be allowed for taxation is fourpence per sheet or folio of seventy-two words each.

It is inexpedient that an overseer should advance his own moneys for the purposes of the parish. If the overseers make such advances, and at the expiration of their year of office there is a balance due to them, the succeeding overseers cannot, under the 17 Geo. II., c. 38, s. 11, reimburse them the amount except out of sums recovered as arrears of rates due at the time the preceding overseers ceased to hold office. It makes no difference in this respect if the same persons succeed to the office of overseer, because the office is in every case an annual office. The 39 and 40 Vict., c. 61, s. 29, however, now provides as follows:—"Whereas, it frequently happens that the amount to be recovered by the overseers or their successors in the rate last made before the termination of their year of office is insufficient to meet the demands upon them, and the said overseers pay the necessary excess out of their own funds; but the rule of law applicable to such payments will not allow such payments to be reimbursed to them out of any subsequent rate, and great hardship arises therefrom: Now, therefore, it is hereby enacted that henceforth in any such case the payment of an overseer to his predecessor in respect of any money so paid to him in excess, if otherwise lawful, may be allowed by the auditor, if it appear to him that the said payment in excess did not arise from the negligence or wilful action of the overseer so paying the sum out of his own funds."

Balance Sheet of the Overseers' Receipts and Payments.

(See Art. 2 of Order of Accounts, in *Appendix*, p. 230).

This balance sheet, in the prescribed form, is to be made out for each half-year ending on the 25th March and 29th September.

The overseers are to submit the balance sheet, duly signed, with a duplicate of it, to the auditor at his audit. These balance sheets are to be examined and signed by the auditor. One of them is afterwards to be given to the clerk to the guardians of the union or parish. The other, the overseers are to submit, with their book of receipts and payments, to the vestry of the parish at their next meeting; and, after being laid before the vestry, is to be preserved with the other parochial documents, and is to be open to the inspection of any ratepayer of the parish.

For form of balance sheet and Exemplification, see Form C, in *Appendix*, p. 246.

Rate Receipt Check Book and Instalment Rate Receipt Check Book.

(See Order of Accounts, Articles 3, 4, 7, and 8, in *Appendix*, pp. 231-234).

In a parish in which there are less than thirty ratepayers, and there is no paid collector, it is optional with the overseers whether or not they will use a *rate receipt check book.*

In a parish in which there are more than thirty ratepayers, whether or not there is a paid collector, and in every parish in which there is a paid collector, whatever may be the number of ratepayers, the rate receipt check book, with demand notes, must be used. (For form of book and Exemplification, see Form D. in the *Appendix*, p. 248.)

When the overseers have declared that a rate shall be paid by instalments (see p. 92), there must be a separate rate receipt check book for each instalment, and each receipt must show to what instalment it applies. (See Form E, in *Appendix*, p. 250.)

In a parish in which there is a collector, *the collector before he begins to collect a rate or an instalment of a rate*, must prepare a receipt, and fill up the note or counterfoil of the receipt in respect of every assessment separately numbered in the rate book.

When the owners are assessed instead of the occupiers, in pursuance of an order of vestry under the Poor Rate Assessment and Collection Act, and all or any portion of the properties for which an owner is liable to be assessed are brought together in the rate book and assessed under one number (see p. 93), it is only requisite that one rate receipt should be prepared in respect of the several properties so brought together and assessed.

In other cases in which the owners pay the rates instead of the occupiers, separate receipts should be prepared in the names of the occupiers: and the Poor Law Board recommended that, on payment of the rate by the owner, the receipts should be altered in the manner shown in Form E, in the *Appendix*, p. 250.

The receipts may be prepared in one book, or in several, if the overseers give directions to that effect.

The receipts and the notes or counterfoils must be numbered consecutively throughout the book with numbers corresponding with those in the rate book.

The receipts and the notes are to be entered up with the names of the several ratepayers, and the amount to be collected from each, and the several other particulars required by the form; the space for the date of payment being, of course, left blank. The amount to be collected should be written in the body of the receipt in words at length.

When the receipts and notes have been thus filled up, the collector is to submit the book to the overseers.

The overseers are then to examine the book, and ascertain whether the numbering of the receipts and notes is correct, and whether the entries of the names of the ratepayers and of the sums to be collected, both in the receipts and in the notes, agree with the entries in the rate to which the receipts relate.

When the overseers have duly examined the book, and ascertained that the several entries are correct, they are to sign a certificate in the following form :—

"We, the overseers of the poor of the (parish or township) aforesaid, hereby certify that we have examined this receipt check book, and have ascertained the correctness of the numbering, and the correspondence of the sums and names in such receipts with the rate book; and we certify that the number of receipts in this book so filled up for this rate amounts to ——

"Dated this ——— day of ———, 188 .

(*Signed*) _____

_____

Overseers."

The *number of receipts* filled up in respect of the rate to be collected is to be set forth in the certificate of the overseers in *words at length.*

The certificate is to be entered on the *the leaf next after the last of the receipts* made out in respect of the rate, or instalment of the rate, to be collected. The certificate should be on the leaf itself and not on a separate paper gummed or affixed to it.

When the receipts for one rate are in more than one book, the certificate should be so worded as to certify to the examination of the receipts in the several books (each book being identified by a number or in some other way), and not in the last book only.

The certificate is to be correctly *dated* as well as *signed.*

It is not until the rate receipt check book has been thus examined, and the correctness of the entries has been certified by the overseers, that the collector is to commence the collection of the rate.

In a parish in which there are more than thirty ratepayers and in which there is no collector, and in every parish in which there is a collector, the overseers are to cause a demand note to be printed in the rate receipt check book in the form prescribed.

The *demand note* must contain a statement of the rateable value of the premises assessed, and show the particulars of the claim, or the purposes for which the rate is made, and it must be numbered so as to correspond with the number of the receipt in the rate receipt check book. (For form and Exemplification of the demand note, see Form D, in the *Appendix*, p. 248.)

The *demand note* is to be detached from the rate receipt check book, and left with the ratepayer, or at his address, when the payment of any poor rate, either in one sum or by instalments, is first demanded. As to the demand of the rate in the case of a ratepayer who does not reside in the parish, or whose address is not known to the overseers or collector, and in the case of a corporation or company, &c., see pp. 110, 111.

The receipt in the rate receipt check book in respect of any assessment whether the rate is collected by the overseers or by a collector, is to be detached from the book when the whole amount due from the person assessed has been received, and *not previously*. The true date of the payment of the money is then to be entered both in the receipt and in the note or counterfoil. If the amount received is £2 or upwards, the receipt must be stamped with an adhesive receipt stamp. The receipt is then to be delivered to the person by whom the payment is made, and the note or counterfoil is to be retained in the book.

If the guardians or the overseers so direct, the collector must also keep an *instalment rate receipt check book*, which shall be used by him when he receives any sum on account of the rate, or instalment of a rate, and arrears, if any, short of the full amount due. (For form and Exemplification of instalment rate receipt check book, see Form F, in *Appendix*, p. 251.)

It must be borne in mind that when a rate is payable by instalments, and the full amount of the instalment due and arrears, if any, is paid, the receipt prepared in the rate receipt check book—and not a receipt from the instalment rate receipt check book—must be given to the person by whom the payment is made.

As has been already stated, the receipt in the rate receipt check book must not be detached from that book, when the full sum due from a person in respect of a rate, or an instalment of a rate, together with the arrears, if any, is not paid at one time, until the whole amount has been received.

The course to be adopted when only part of the sum due on account of a rate or instalment of a rate and arrears, if any, is paid, is as follows:—

1. The amount received and the date of the payment must be entered on the back of the receipt in the rate receipt check book, and also on the note or counterfoil in that book; and

2. If the collector is required to use an instalment rate receipt check book, a receipt for the amount paid is to be given from that book to the person making the payment; and the amount and the date of the payment are to be entered in the note or counterfoil of the receipt in that book;—or,

If the instalment rate receipt check book is not required to be used, an acknowledgment in writing of the amount received must be given upon the demand note or otherwise, as shall be found convenient.

When a rate is closed—that is to say, when all the sums included in the rate, excepting such sums as are irrecoverable, have been collected, or when all the recoverable arrears have been brought forward in a new rate—the collector must enter upon every receipt remaining unused in the rate receipt check book the reason of its not having been used, and must also date and sign such entries.

In the preceding statement the requirements of the order of accounts of the 14th January, 1867, have been set forth, but it may be mentioned that in some cases of populous parishes the Local Government Board have sanctioned a departure from the provisions of that order and have permitted the use of rate receipt check books, with printed consecutive numbers, in the collection of poor rates, so that the receipts and counterfoils may be filled up at the time the rates are received. The conditions on which this consent has been given are as follows :—

1. In the collecting and deposit book, instead of the column headed "No. of rate receipt," there should be two columns, one headed "printed consecutive number of receipt," and the other headed "number of assessment."

2. The collector shall in every case when he receives money, insert in the receipt given and in the counterfoil the assessment number (or numbers) contained in the rate book, and when entering the amount in the collecting and deposit book, he shall enter both such assessment number (or numbers) and the printed consecutive number of the receipt given.

3. One of the overseers shall examine, periodically, at intervals not exceeding one month, the collecting and deposit book with the counterfoils in the rate receipt check books, and initial the former when found correct.

4. When more than one receipt check book is required for one rate, the printed consecutive numbers shall run on without interruption through all the receipt check books used for such rate. And when a new rate is made, all the unused receipts for the former rate shall be delivered over to the overseers.

The board have suggested that in such cases a convenient mode of enabling a collector to fill in the receipts correctly, will be for him to prepare from the rate book a small book as a memorandum or abstract of the rate book, containing in a brief and condensed form such particulars of the contents of that book, with respect to every rate to be collected, as will enable him properly to fill in the receipts at the time when the money is paid, and also containing, as regards each rate, a column for the date when collected. For this purpose a small book, convenient for the pocket, would, no doubt, be found sufficient.

It must, however, be clearly understood that the departure from the requirements of the regulations involved in such an arrangement as that above referred to, cannot be made in any parish, unless the sanction of the Local Government Board has been expressly given in the particular case.

General Receipt Check Book.

(See Order of Accounts, Art. 3, in *Appendix*, p. 231.)

When it is deemed expedient, a *general receipt check book* may be used for sums received on account of the parish other than in respect of rates. (For form and Exemplification of the book, see Form G, in *Appendix*, p. 252.)

Duty of Collector as regards paying over Moneys Collected.

(See Order of Accounts, Art. 9, in *Appendix*, p. 234.)

The collector is required, under the order of the

Poor Law Board, *to pay over every week all moneys collected by him, or in his hands, belonging to the parish.*

There are, however, two exceptions to this rule.

If in any week the sums collected and in the hands of the collector are less than £5, he may defer paying over the amount until the week in which the sums in his hands amount to or exceed £5.

If, on the other hand, in the course of any week, the sums in his hands belonging to the parish together exceed £50, he is to pay over the whole amount *forthwith.*

It is not, however, intended by the latter provision that the collector, as soon as he has collected sums which together make up more than £50, should discontinue his collection until he has paid over the amount; as it will be a sufficient compliance with the regulations if he pays over the collections at the close of the day, or before commencing to collect on the following morning.

When the overseers have so directed, the moneys collected are to be paid over to the banker of the overseers, to be placed to the account of one or more of them; or when a contribution order of the guardians of the union, or of any other authority (such as a highway board) is due, and one of the overseers so directs, the moneys collected are to be paid over to the treasurer of the union or other authority in payment of the order.

In the absence of any such direction, the sums collected must be paid over to one of the overseers in person.

When the sums are paid to one of the overseers, the collector should take care that the entry of the deposit in his collecting and deposit book is initialed in the proper column of the book by the overseer with whom the amount is deposited at the time the payment is made, and he should submit the collecting and deposit book to the overseer for that purpose.

Collecting and Deposit Book.

(See Order of Accounts, Art. 10, in *Appendix*, p. 234.)

Every collector is required to enter in the *collecting and deposit book* every sum received by him on account of the parish, whether from rates or from other sources, and the date on which each sum was received, together with the amounts deposited or paid over by him, and the date of each deposit or payment, with the several other particulars required by the form. (For form of book and Exemplification, see Form J. in *Appendix*, p. 255.)

The book is to be balanced on the last day of every calendar month inclusive, except in the case of the month of March, when it is to be balanced on the 25th of March; and of the month of September, when it is to be balanced on the 29th of September; the receipts and payments on the remaining days of those months, respectively, being included in the account of the following month. Any sum which the account shows to be in the hands of the collector at the date on which the book is balanced, is to be brought forward in the account for the next month.

The collector must take care, when he deposits money with the overseer, to request him to insert his initials in the column for the purpose opposite to the entry of the deposit or payment.

Book of Monthly Statements.

(See Order of Accounts, Art. 11, in *Appendix*, p. 234.)

The collector is to keep a book containing blank forms of *monthly statements*. (For form of statement and Exemplification, see Form K, in *Appendix*, p. 256.)

One of these statements the collector is to fill up every month with the several particulars set forth in

the form. The statement for each month excepting March and September, is to be made up to the last day of the calendar month inclusive. The statement for March is to be made up to the 25th of March, and the statement for September up to the 29th of September, and any receipts or payments on the remaining days of those months are to be included in the statement for the following month.

The statement must agree with the balances shown by the collecting and deposit book.

The necessary particulars for preparing the monthly statements will be furnished by the rate book and the collecting and deposit book.

If no funds are received or paid over during the month, a statement should, notwithstanding, be filled up, showing that such was the case.

The collector is to deliver each month a copy of his monthly statement, signed by himself, to one of the overseers; and another copy to the board of guardians. The copy is to be delivered to the overseers "forthwith," and to the board of guardians in time for their next ordinary meeting after the statement is made up.

When sums have been deposited with one of the overseers, the statement for the overseers should be delivered to the overseer who has received the payments, so that his initials may be inserted in the column for that purpose. The overseer and the clerk to the guardians are to mark on the statements received by them the dates on which they were received; and they are to preserve the statements, and produce them to the auditor at the next audit.

If, however, the guardians or the overseers think fit, they may require the collector to make out and deliver to them a statement containing the several particulars set forth in the form of monthly statement every week or fortnight instead of every month.

Unpaid Rates Statement.

(See Order of Accounts, Art. 12, in *Appendix*, p. 235.)

The collector, previous to each audit, is to make out an *unpaid rates statement*, showing the rates allowed during the half-year for which the audit is held, and the date of the allowance of each rate; and also the name of every person rated to the relief of the poor in respect of whom there was, at the end of the half-year for which the audit is held, any arrear or arrears of rate or rates *made before that in the course of collection on the last day of that half-year.*

The amount of the arrears, the reason why they are not paid, and the other particulars specified in the form, must also be shown. (For form and Exemplification, see Form L, in *Appendix*, p. 257.)

The allowances to owners who are rated or who pay the rates in lieu of the occupiers in pursuance of sec. 3 or 4 of the Poor Rate Assessment and Collection Act, should be entered in the unpaid rates statement.

If the collector is provided with a list of persons legally excused by a written order of the justices, and whose names have been struck out of the rate by such justices in conformity with the statute 54 Geo. III., c. 170, s. 11 (see p. 115), with the numbers placed in the rate book against their names, it will not be necessary to insert the numbers or the names of the persons so excused.

The collector is to submit the unpaid rates statement to one of the overseers for his signature, and to produce the statement to the auditor at the audit.

Terrier of Parish Property.

(See Order of Accounts, Art. 5, in *Appendix*, p. 232.)

The overseers of every parish are, whenever required to do so by the auditor for the time being, or by the Local Government Board, accurately and truly to make

out a *terrier of the lands and tenements belonging to the parish.* The terrier is to show the name of the estate; the nature of the tenure, whether freehold, leasehold, or copyhold; the name of the parish or place where it is situate; the name of the tenant or occupier; the yearly rent; the present application of rents; the date of the original gift or conveyance, and the trusts of the estate; and the incumbrances if any on the estate. (For form and Exemplification, see Form H, in *Appendix*, p. 253.)

Inventory of Stock, Moneys, and Effects.

(See Order of Accounts, Art. 5, in *Appendix*, p. 232.)

The overseers of every parish are, whenever required so to do by the auditor for the time being, or by the Local Government Board, accurately and truly to make out an *inventory of stock, moneys, goods, and effects belonging to the parish, or given or applicable in aid of the poor rates of the parish.* The inventory is to show the amount of principal fund, the nature of security in which it is invested, the amount of the yearly income, the present application of the income, the date of the original gift or assignment and trust, and the names of the trustees. (For form and Exemplification of the inventory, see Form I, in *Appendix*, p. 254.)

Balancing of Books and Accounts.

The Act 7 and 8 Vict., c. 101, s. 33, provides that, "*seven clear days at least before the day fixed for the audit* of the accounts, the overseers or other officers employed in any parish in carrying the laws for the relief of the poor into execution and every collector or assistant overseer acting for such parish, shall cause their rate books and other accounts to be made up and balanced." The order of the Poor Law Board,

however, requires that the overseers of every parish, and every collector acting for any parish, *shall make up and balance their books and accounts to the 25th day of March, and the 29th day of September in each year.*

Notice of Audit of Accounts.

The overseers will receive from the auditor fourteen days' notice of the audit, and notice will also be given by advertisement in some newspaper circulating within the county in which the union or the greater part of the union which comprises the parish is situated.

Deposit of Books and Accounts prior to Audit.

The books and accounts of the overseers and collectors or assistant overseers are, *seven clear days at least before the day fixed* by the auditor for the audit of the accounts, to be deposited at the house within the parish of some one of the overseers, or other officer, or of the collector or assistant overseer, or at some other house within the parish.

Notice of Time and Place of Audit and Inspection of Books and Accounts by Ratepayers.

After the deposit of the books and accounts, notice is *forthwith* to be affixed at the usual place or places of giving parish notices, stating the time and place of audit as notified by the auditor, and the place where the books are deposited. The books on each of the seven days before the audit are to be open, between the hours of eleven and three, for the inspection of every person liable to be rated to the relief of the poor.

The following form of notice was recommended by the Poor Law Commissioners in their instructional letter of the 17th October, 1844, viz. :—

"To the ratepayers and persons liable to be rated for the relief of the poor of the parish (township, &c.) of .

"We, the churchwardens and overseers of the parish (township, &c.) of , hereby give notice that the auditor of the has notified to us that he will attend to audit the accounts of the officers of this parish (township, &c.) at on day, the day of .

"And that the rate books of the said parish (township, &c.), and the books of account of the said officers, are deposited at the house of , within the parish (township, &c.);

"And that the said books will be then open for the inspection of every person liable to be rated to the relief of the poor of the said parish (township, &c.) until the day of audit, between the hours of eleven in the forenoon and three of the afternoon of each day.

_____ } Churchwardens.
_____ }

_____ } Overseers."
_____ }

Penalties for neglecting to make up Accounts, or to affix Notice of Audit, &c.

If any overseer, collector, or assistant overseer neglect to make up the accounts, or alter the accounts, or allow them to be altered when so made up, or refuse to allow the inspection thereof, or refuse or wilfully neglect to affix the notice of audit, and of the time and place of inspection of the accounts, he is liable, on conviction, to forfeit forty shillings (7 and 8 Vict., c. 101, s. 33).

Attendance at Audit and production of Books, &c.

The overseers and officers of the parish who by law are bound to account to the auditor are to attend at the time and place appointed by him for the audit of the accounts; and are to submit to the auditor all books, documents, appointments in writing, bills, receipts, and other vouchers containing or relating to their accounts; together with the banker's pass-books where the overseers keep their accounts with a banker.

Every collector is required to attend before the auditor at the same time as the overseers of the parish for which he acts.

If any overseer, collector, or assistant overseer neglect or refuse to attend either at the audit or any adjournment thereof, when so required by the auditor, or to produce to him the accounts or vouchers, or any of them, he is liable for every such refusal or neglect to forfeit forty shillings.

It is to be observed that the Poor Law Amendment Act of 1876, by sec. 37, renders rates which were not previously audited by the district auditor subject to audit by that officer. The section provides as follows: —From and after the 25th of March, 1877, when an overseer shall make and levy any rate or assessment which is not now subject to be audited by the district auditor, or by an auditor or auditors appointed under or by virtue of the Metropolis Local Management Act, such rate or assessment, and the accounts relating thereto, shall be submitted by him, and by the collector thereof, if any, to the said auditor, in the like manner, and with the like incidents, consequences, liabilities, and power of appeal as in the case of the poor rate made by such overseer; and every other audit of such rate or assessment, if any, shall cease. And the Local Government Board shall have the same power to make orders to regulate the keeping of such accounts as they have in regard to other local rates.

The order of accounts which has been issued by the Local Government Board with regard to rates which under this enactment are made subject to audit, will be found in the *Appendix*, p. 259.

Declaration as to Accounts.

The 7 and 8 Vict., c. 101, s. 33, provides that the auditor may require any person holding or accountable for any money, books, deeds, papers, goods, or

chattels relating to the poor rate or the relief of the poor, to produce to such auditor his accounts and vouchers, and to make or sign a declaration with respect to the accounts; and so often as such person neglects or refuses to produce to him such accounts or vouchers, or any of them, or to make or sign a declaration with respect to his accounts, if thereunto required by the auditor, he shall be liable for every such refusal or neglect to forfeit forty shillings; or if he wilfully make or sign a false declaration in respect of such accounts, he shall be liable to the penalties of perjury.

Duties of Auditor with regard to Audit.

The Poor Law Board, by the order of accounts of the 14th of January, 1867, with regard to the audit of the accounts by the auditor, direct as follows:—

"In auditing the accounts, the auditor shall see that they have been kept and are presented in proper form; that the particular items of receipt and expenditure are stated in sufficient detail, and that the payments are supported by adequate vouchers and authority; and he shall ascertain whether all sums received, or which ought to have been received, are brought into account; and he shall examine whether the expenditure is in all cases such as might lawfully be made; and he shall reduce such payments and charges as are exorbitant, shall surcharge moneys not duly accounted for, or lost by negligence, upon the person who ought to account for the same, or whose negligence or improper conduct has caused the loss; and shall disallow and strike out such payments as are contrary to the orders, rules, and regulations of the Poor Law Board, or are not otherwise authorized by law.

"When he disallows any payment, or surcharges any sum upon any person, he shall declare the ground of

his decision, and offer to state such ground in writing, if required by the person aggrieved to do so, in the proper book of account forthwith, or so soon as the arrangements for the business of his audit will permit.

"He shall examine and collate the several books and papers of account of the several accounting parties; and shall ascertain that the several entries correspond with and balance each other, where such balance may be required. But in the case of any error caused by inadvertence or accident in the account of any officer, he may require such officer to correct the same, and such officer shall make the necessary correction, and the auditor shall then deal with the account so corrected; but if such officer shall refuse to do so, the auditor shall himself make the correction, and report the circumstances of the case to the Poor Law Board.

"He shall compute the several accounts so as to verify the arithmetical accuracy thereof, and the balance due to or from the overseers or the officers rendering the same at the time to which the audit relates; and he shall state the balance in words at length, and certify the same by his signature or initials, and add the date of the audit; and when he certifies any sum or other matter to be due, he shall, as far as practicable, enter his certificate and his reasons for the same (when they are required) in some part of the book of account, which shall be free from other writing.

"The auditor shall receive any objection made by a ratepayer or any person aggrieved against the accounts undergoing audit, or any item or charge therein, or any vouchers or authority for the same; and shall examine into the merits of such objection, and make a decision respecting the same, stating the grounds thereof, and offering to enter the same in the book of

account then being examined, if required to do so, as in the case of a disallowance or surcharge.

"If he shall doubt the correctness of any account, or any item or charge in any account, he shall require the officer rendering the account, or any other person holding or accountable for any money, books, deeds, or chattels, relating to the poor rates or the relief of the poor, to appear before him, and shall call upon such person to produce any accounts, books, or papers which he may lawfully require; and he shall examine such officer or person as may then appear, and such accounts, books, and papers as may be produced before him, respecting such account, item, or charge.

"If the auditor find that any money, goods, or chattels belonging to the union, or any parish therein, have been purloined, embezzled, wasted, or misapplied, or that any deficiency or loss has been incurred by the negligence or misconduct of any officer or other person accounting, and shall surcharge such officer or person with such amount or value in his account, he shall submit a statement of such surcharge to the board of guardians as soon as he conveniently can do so."

The auditor is also, at the close of each audit, to transmit to the Local Government Board statements of the books directed to be kept by the overseers and collectors, showing which are not kept, or are imperfectly kept, or kept in a form different from that prescribed by the Local Government Board.

Extraordinary or Special Audits.

The Local Government Board may, if they think fit, direct an auditor to hold an extraordinary audit of the accounts of any overseers, or of any officer, whether still continuing in office, or upon his resignation, or removal from office; and the provisions with reference to an ordinary audit apply to any

such extraordinary audit. An extraordinary audit may be held after three days' notice (29 and 30 Vict., c. 113, s. 6).

The auditor may also at any time, when authorized or required by the Local Government Board so to do, inspect the accounts and books of account of any overseer or any officer liable to account to him; and any such overseer or officer who shall thereupon refuse to allow him to inspect the same, or shall obstruct him in the inspection, or shall conceal any account or book for the purpose of preventing the inspection, is liable to a penalty not exceeding £5 (*ibid.*, s. 7).

Certificate of Auditor as to Sums due.

Where any overseer or officer is continuing in office at the time when the accounts are audited, the auditor is to certify as due such sums only as are disallowed or surcharged by him in the accounts so audited; but where the term of office of the officer has expired at the time when the accounts are audited, the auditor is to ascertain the balance which he shall find to be due on the accounts so audited, together with the sums, if any, which he shall have disallowed or surcharged; and is to give credit for all sums which shall be proved before him to have been paid in respect of such balance to the succeeding overseers or officers, or otherwise lawfully applied on behalf of the parish interested therein, before the date of the audit (11 and 12 Vict., c. 91, s. 5).

The overseers, when at the expiration of their year of office they pay the balance in their hands to the succeeding overseers, should obtain a receipt for the amount so paid, and produce it at the audit. If any of the overseers are appointed to act for another year, the receipt for the balance paid over should be signed by them, as well as by the new overseers.

Appeals against Disallowances, &c.

Any person aggrieved by any allowance, or by any disallowance, or surcharge by any auditor, if he have first paid or delivered over to any person authorized to receive the same, all such money, goods, and chattels as are admitted by his accounts to be due from him or remaining in his hands, may apply to the Queen's Bench Division of the High Court of Justice for a *certiorari* to remove into that court the allowance, disallowance, or surcharge. If it appear to the court that the decision of the auditor was erroneous, they are by rule of the court to order such sum of money as may have been improperly allowed, disallowed, or surcharged, to be paid to the party entitled thereto by the party who ought to repay the same. The court may also, if they see fit, order the costs of the person prosecuting the *certiorari* to be paid by the parish or union to which such accounts relate, as to the court may seem fit (7 and 8 Vict., c. 101, s. 35).

There may also be an appeal to the Local Government Board instead of the Queen's Bench Division. The Local Government Board are empowered to decide an appeal *according to the merits of the case;* and if they find that any disallowance or surcharge has been lawfully made, but that the subject-matter thereof was incurred under such circumstances as make it fair and equitable that the disallowance or surcharge should be remitted, they may direct that the same shall be remitted upon payment of the costs, if any, which have been incurred by the auditor, or other competent authority, in the enforcing of the disallowance or surcharge (11 and 12 Vict., c. 91, s. 4).

As the Local Government Board are empowered not only to decide upon the lawfulness of the decision of the auditor, but to exercise an equitable jurisdiction, the cases of appeals to the Queen's

Bench Division, under the 7 and 8 Vict., c. 101, s. 35, are very exceptional.

In appealing to the Local Government Board, the appellants must forward to the Board a copy of the auditor's reasons for making the allowance, disallowance, or surcharge—which, it is to be borne in mind, he can be called upon to state in the book of account—together with a copy of his certificate of the disallowance or surcharge. They should also carefully and fully set forth in their appeal the facts and reasons which they may have to submit in support of it. Communications to the Local Government Board should be addressed to "The Secretary, Local Government Board, Whitehall, London, S.W."

If persons who have been surcharged by the auditor fail to avail themselves of their remedy by appeal, either to the Queen's Bench Division or to the Local Government Board, they cannot afterwards when summoned before a magistrate for the recovery of the amount, set up any objection to the surcharge. If the magistrate in such case refuse to act, the High Court of Justice will compel him to do so (*R.* v. *Finnis*, 28 L. J., M. C., 201 ; 5 Jur., N.S., 971).

When an auditor shall have allowed, disallowed, or surcharged a sum in any account rendered to him jointly, and an appeal shall be made against the same, the decision of the auditor may be reversed by the court or the Local Government Board as the case may be, and the disallowance or surcharge may be remitted by the Local Government Board, in favour of one or more of the persons appealing only, without discharging the other person or persons against whom such decision of the auditor was pronounced (39 and 40 Vict., c. 61, s. 38).

Recovery of Moneys, &c., certified by the Auditor to be due.

If at the audit the auditor certifies any money

amounting to 40*s.* or upwards, or any books, deeds, papers, goods, or chattels, to be due from the overseers or other officers, they must, within seven days, pay such money to the treasurer of the guardians, and deliver up to the person authorized to receive them all books, deeds, &c., certified to be due. If default be made, the auditor is to proceed as soon as may be to enforce the payment or delivering over of the same (7 and 8 Vict., c. 101, s. 32).

When, in the case of a disallowance, the sum, or the aggregate of the sums, disallowed by the auditor in the account of an officer is less than 40*s.*, it may be paid over with the balance due from the officer, instead of being paid to the treasurer (11 and 12 Vict., c. 91, s. 5).

If any person from whom any books, deeds, papers, goods, or chattels may be due, neglect or refuse to deliver them to the person for the time being entitled or authorized to receive the same, he is liable on the complaint of the auditor, or of the person entitled or authorized to receive them, to be committed to the common gaol until the books, &c., are duly delivered over (7 and 8 Vict., c. 102, s. 32).

Penalty for paying Illegal Charges out of the Parochial Rates.

Any churchwarden, overseer, or other officer of a parish or union, who wilfully authorizes or makes an illegal payment from the church rate, highway rate, or other public fund of a parish, or who unlawfully makes any entry in his accounts, for the purpose of defraying or making up to himself, or any other person, the whole or any part of any sum of money unlawfully expended from the poor rate, or disallowed or surcharged in the accounts of any parish by the auditor,

is liable, upon conviction before two justices, to forfeit for each offence any sum not exceeding £20, and also treble the amount of the payment, or of the sum so entered in his accounts (7 and 8 Vict., c. 101, s. 32).

Custody, &c., of Books and Documents.

The overseers are required by the 17 Geo. II., c. 38, secs. 1, 2, and 3, to deliver over the goods, chattels, &c., in their hands belonging to the parish, to the new and succeeding overseers as soon as they enter into their offices. If an overseer remove from the parish, he is, before such removal, to hand over all rates, books, papers, sums of money, &c., concerning his office, to some other overseer of the parish. If an overseer die, his executors or administrators are, within forty days after his decease, to deliver all rates, &c., to some other overseer of the place, and pay out of the assets all sums of money remaining due which he received by virtue of his office, before any of his other debts are paid and satisfied.

The 17 Geo. II., c. 38, by sec. 13, further requires that the rate book shall be carefully preserved by the churchwardens and overseers for the time being, or one of them, in some public or other place in the parish to which all persons assessed, or liable to be assessed, may freely resort. The inhabitants in vestry are, however, empowered by a subsequent statute (58 Geo. III., c. 69) to direct by whom, and in what place and manner, the minute books of the vestry, rates, accounts and vouchers of the overseers and other parish books, documents, and public papers of the parish, except the registry of marriages, baptisms, and burials, shall be kept.

If any person in whose hands such books, documents, &c., shall be, wilfully or negligently destroys, obliterates, or injures them, or suffers them to be

destroyed, obliterated, or injured, or, after reasonable notice and demand, refuses, or neglects to deliver them to such person or persons, or to deposit them in such place, as shall by the order of the vestry be directed, he is liable, on conviction by two justices of the peace on complaint before them, to forfeit and pay such sum not exceeding £50 nor less than 40*s.*, as shall by the justices be adjudged or determined: the penalty to be paid to the overseers of the poor of the parish against which the offence is committed, or to some of them, and applied for and towards the relief of the poor.

A person who unlawfully retains in his custody or refuses to deliver to any person or persons authorized to receive the same, or who obliterates, destroys, or injures, or suffers to be obliterated, destroyed, or injured, any book, rate, assessment, account, voucher, certificate, order, document, writing, or paper belonging to any parish, or to the churchwardens or overseers of the poor, may be proceeded against either civilly or criminally.

The Union Assessment Committee Act, 1862, also provides that a person who wilfully injures, conceals, or destroys a rate book shall be deemed guilty of a misdemeanour. (See p. 78.)

See also p. 26 as to the duty of the vestry clerk, where there is such an officer, appointed under the Vestry Clerks Act (13 and 14 Vict., c. 57), to take charge of all rate books and accounts that are closed.

The powers of the vestry with regard to providing parish offices and depositories for parish books have already been referred to. (See pp. 36, 37.)

BOOKS AND ACCOUNTS AS TO SPECIAL RATES.

The Divided Parishes and Poor Law Amendment Act, 1876 (39 and 40 Vict.. c. 61), which was passed on the 15th of August, 1876, by sec. 37 provides as follows :—" From and after the 25th day of March next, when an overseer shall make and levy any rate or assessment which is not now subject to be audited by the district auditor, or by any auditor or auditors appointed under or by virtue of the Metropolis Local Management Act, such rate or assessment, and the accounts relating thereto shall be submitted by him, and by the collector thereof, if any, to the said auditor, in the like manner and with the like incidents, consequences, liabilities and power of appeal as in the case of the poor rate made by such overseer ; and every other audit of every such rate or assessment, if any, shall cease. And the Local Government Board shall have the same power to make orders to regulate the keeping of such accounts as they have in regard to other local rates."

The Local Government Board have, under the powers conferred on them by this section, issued an order for regulating the keeping of the accounts with reference to the rates which the section renders subject to audit by the district auditors. The order, which is dated 20th of March, 1879, will be found in the *Appendix*, p. 259.

The Local Government Board in a circular letter addressed to the overseers of parishes on the subject of the order state as follows :—

"The following special rates and assessments (among others) come within the terms of the section :—

Lighting and Watching Rates (3 and 4 Will. IV., c. 90, secs. 9 and 33).

Borough or Watch "Pound Rates" (1 Vict., c. 81, sec. 3; 2 and 3 Vict., c. 28, secs. 1 and 2; 22 and 23 Vict., c. 32, secs. 5 and 6).

Burial Board Rates (18 and 19 Vict., c. 128, sec. 13).

Highway Rates—South Wales (23 and 24 Vict., c. 68, sec. 22).

School Board Rates (33 and 34 Vict., c. 75, sec. 54).

"The audit of the accounts connected with these special rates has hitherto been conducted without any prescribed regulations, but it is obviously important that the audits should proceed in the several parishes on some uniform principle, and that by the issue of an order, as contemplated by the section, the officers accounting should be acquainted beforehand with the requirements of the auditor, so as to be enabled to prepare their accounts accordingly.

"The present order is framed in general terms, so as to make it apply not only to the particular rates above specified, but to all others which are included in the section in question. Subject to such modifications as are rendered necessary by the circumstances of the case, the accounts prescribed for the special rates are similar to those required to be kept with respect to poor rates. In order to lessen as far as possible the additional trouble imposed on the overseers, the Board have inserted a proviso, by which in cases where a special rate is made on the same day as the poor rate, and is made over an area no part of which is outside the area over which the poor rate is made, the two rates may be included in the same book."

These special rates to which the order applies are in many cases rates levied over part of a parish only, and it is to be observed that the Poor Law Act, 1879 (42 and 43 Vict., c. 54), by sec. 17, provides that "where a rate is levied by the overseers of a parish over part of the parish only the officers ordinarily employed in the collection of the poor rate shall, if required by the overseers, collect such first-mentioned rate, and shall receive out of the same such remuneration for the additional duty as the overseers, with the consent of the vestry, may determine."

CONTRIBUTION ORDERS OF GUARDIANS.

The board of guardians are empowered to make orders on the overseers at the commencement of each half-year ending on the 25th of March and the 29th of September, and from time to time, as occasion may arise, for the payment to the treasurer of the union of such sums as may be required by the guardians as the contribution of the parish to the common fund of the union, or for any other expenses separately chargeable by the guardians on the parish. The guardians may direct that the contributions shall be paid either in one sum, or by instalments on days to be specified in the order, as the guardians may think fit.

It is the duty of the overseers, under the general order of the Poor Law Commissioners, dated 22nd April, 1842, to pay over from time to time the sums so directed to be paid to the person and at the times and places specified in the order of the guardians, and to take the receipt of the person to whom the payment is made. The order and the receipt are to be produced to the auditor at the audit, as the vouchers of the overseers for the payment.

If the overseers fail to pay the money required by a contribution order, the guardians may proceed against them before justices, under the 4 and 5 Will. IV., c. 76, s. 98, for a disobedience of the order of the Poor Law Commissioners; or they may have recourse to the remedy provided by the 2 and 3 Vict., c. 84, s. 1. Under the latter statute, the contribution in arrear, together with the costs occasioned by the arrear, may

be recovered by sale and distress of the goods of the overseers.

When a copy of the contribution order has been served upon any one of the overseers, the guardians may enforce the order against the person so served as fully as if the order had been also served upon every one of the overseers (12 and 13 Vict., c. 103, s. 7).

If, in consequence of the neglect of the overseers to pay the moneys called for by the guardians, any relief directed by the guardians to be given to any person be delayed or withheld during a period of seven days, proceedings can be taken under the 7 and 8 Vict., c. 101, s. 63, which enacts that if the overseers of any parish wilfully neglect to make or collect sufficient rates for the relief of the poor, or to pay such moneys to the guardians of any parish or union as such guardians may require, and if by reason of such neglect any relief ordered by the board of guardians to be given to any poor person be delayed or withheld during a period of seven days, every such overseer shall, upon conviction thereof, forfeit and pay for every such offence any sum not exceeding £20.

In order that the parish officers and ratepayers may be made aware of the position of their account with the guardians, the order of accounts requires that the overseers shall be furnished, within thirty days after the end of each half-year, with a statement of the amounts credited and debited to the parish in the union accounts for the preceding half-year. This statement is to be submitted by the overseers to the vestry at their next meeting, and to be preserved by them with the parish papers.

DUTIES OF OVERSEERS WITH REGARD TO RELIEF.

Where a board of guardians has been constituted an overseer cannot lawfully give any relief from the poor rate, *except in cases of sudden and urgent necessity;* and in those cases he is required to give such temporary relief as each case shall require *in articles of absolute necessity*, and not in money (4 and 5 Will. IV., c. 76, s. 54).

If an overseer refuse or neglect to give such relief, in any case of sudden and urgent necessity, to poor persons not usually residing in the parish to which the overseer belongs, any justice of the peace may order the overseer, by writing under his hand and seal, to give such temporary relief in articles of absolute necessity as the case may require. Any overseer who disobeys such order is liable on conviction to a penalty not exceeding £5 (*ibid*).

A justice of the peace is also empowered to give a similar order for *medical relief only* to any parishioner as well as out-parishioner when any case of sudden and dangerous illness may require it; and an overseer is liable, for disobeying such order, to a penalty not exceeding £5 (*ibid*).

When relief—which, it must be borne in mind, must be in articles of necessity, and not in money—is so given, the overseers should charge the relief in their accounts; and it will rest with the auditor to decide as to its legality with reference to the circumstances under which it was given. There is no express authority, by statute or otherwise, either for

the guardians to defray the cost of any relief so given, or for the overseers to recover it from the guardians.

Where medical relief is required in the case of the sudden and dangerous illness of a destitute person, the overseers are empowered to grant an order for the attendance of the medical officer of the district. It is the duty of the medical officer "to attend duly and punctually upon all poor persons requiring medical attendance within the district of the union assigned to him, and, according to his agreement, to supply the requisite medicines to such persons whenever he may be lawfully required to furnish such attendance or medicine by a written or printed order of the guardians, or of a relieving officer of the union, or of an *overseer*;" and consequently, the salary assigned to the medical officer will be his remuneration for his attendance in compliance with the order of an overseer, unless the case is one in which an extra fee is prescribed by the regulations of the Local Government Board, and when an extra fee is payable, it will be payable by the guardians.

In a case of sudden and urgent necessity, the overseer may, if he deem it desirable, give an order provisionally for the admission of the person into the workhouse.

The order of the Poor Law Commissioners, dated 22nd April, 1842, provides as follows:—"If any overseer of the poor of any parish shall, in any case of sudden and urgent necessity, have given temporary relief to any poor person in articles of necessity, or in any case of sudden and dangerous illness, shall have given an order for medical relief, the said overseer shall forthwith report such case in writing to the relieving officer of the district or to the board of guardians of the union, and the amount of such relief, or the fact of having made such order." (Art. 1.)

"If any overseer of the poor of any parish receive an order for medical relief from any justice, in case of sudden and dangerous illness, he shall, as soon as may be after complying with such order, report the fact of his having received the same, and the manner in which he has complied with it, in writing, to the relieving officer of the district, or to the board of guardians of the union." (Art. 3.)

It is the duty of the relieving officer to report to the guardians at the next ordinary meeting all cases reported to him by an overseer, and to obey the directions of the guardians with reference to the relief administered in such cases.

It will be observed that the overseers are only empowered to give relief in cases of sudden and urgent necessity. When application is made to them for relief in any case which is not of that character, the applicant should be referred to the relieving officer.

Lists of Paupers.

It is the duty of the relieving officer, within thirty days after the end of each half-year, to deliver to the overseers lists showing the name of each pauper admitted from the parish who has been relieved in the workhouse during the whole or any part of the previous half-year, together with the number of days each pauper has been maintained in the workhouse, and also the name of every pauper contained in the out-door relief lists and district medical officers' books for the previous half-year, his place of residence, the cause of his requiring relief, together with the amount of relief in money and in kind given to the pauper. These lists are to be laid by the overseers before the next vestry meeting, and to be preserved by them with the parish papers.

DUTIES WITH REGARD TO ELECTIONS OF GUARDIANS.

Registry of Ratepayers.

The regulations of the Local Government Board, of 14th February, 1877, provide that, for the purpose of the election of guardians, "the overseers of every parish shall, before the 26th day of March in every year, distinguish in the rate book the name of every ratepayer in their parish who has been rated to the relief of the poor for the whole year immediately preceding that day, and has paid the poor rates made and assessed upon him for the period of one whole year, excepting those which have been made or become due within the six months immediately preceding the said day."

With reference to this provision, it is to be borne in mind that, by operation of sec. 19 of the Poor Rate Assessment Act, 1869, the occupier of every rateable hereditament whose name appears in the occupier's column of the rate book is to *be deemed to be duly rated* for any qualification or franchise, notwithstanding that the rate may be collected from the owner, or the owner may be liable to the payment of the rate instead of the occupier; and that, under sec. 7 of the same Act, "every payment of a rate by the occupier, notwithstanding the amount thereof may be deducted from his rent, and every payment of a rate by the owner, whether he is himself rated instead of the occupier, or has agreed with the occupier or with the overseers to pay such rate, and notwithstanding any allowance or deduction which the overseers are empowered to make from the rate, shall be *deemed a*

payment of the full rate by the occupier for the purpose of any qualification or franchise which, as regards rating, depends upon the payment of the poor rate."

Where money has been collected in any parish by an assessment under the name as and for a poor rate, it is to be deemed, for the purpose of qualification for voting in the election of guardians, to be a rate for the relief of the poor, notwithstanding any defect in the form of the assessment (30 and 31 Vict., c. 106, s. 11).

Register of Owners and Proxies.

The 4 and 5 Will. IV., c. 76., s. 38, enacts that the guardians of a union shall be elected by the ratepayers and "by such owners of property in the parishes forming such union as shall, in manner hereinafter mentioned, require to have their names entered as entitled to vote as owners in the books of such parishes respectively." By the interpretation clause of the same Act (sec. 109), it is declared "that the word 'owner' shall be construed to include any person for the time being in the actual occupation of any property rateable to the relief of the poor, and not let to him at a rack-rent, or any person receiving the rack-rent of any such property, either on his own account, or as mortgagee or other encumbrancer, in possession;" and it is further declared that "the words 'rack-rent' shall be construed to mean any rent which shall not be less than two-thirds of the full improved net annual value of any property."

It is necessary in order to entitle an owner to vote, either as owner or by proxy, at the election of guardians during the year following the 25th day of March in any year, that he should *have given to the overseers, before the 1st day of February next preceding such 25th of March*, a statement of his name and address, together with a description of the property in the parish for which he claims to vote. Such description must

show the nature of the interest or estate he may have in the property, and also the amount of all rent service, if any, which he may receive or pay in respect of such property; and the names of the persons from whom he may receive, or to whom he may pay, such rent service.

A recent Act, 39 and 40 Vict., c. 61, by sec. 39, further provides that no such statement by an owner shall be valid, or entitle him to be placed on the register of owners entitled to vote for guardians, unless the statement contain an address for service within the parish in respect of which the owner shall claim to vote. The owner may, as and when he sees fit, change such address, and if he gives notice in writing of such change, the same is to be substituted in the register of owners, and dealt with accordingly.

When an owner is entitled to vote, he may either himself vote, or may vote by proxy; but if he vote by proxy, the proxy must, *fourteen days at least before he votes, send to the overseers* the original or an attested copy of his appointment as proxy, together with a statement of the owner's name and address and the property in respect of which he claims to vote as proxy (4 and 5 Will. IV., c. 76, s. 40; 7 and 8 Vict., c. 101, s. 15).

No person can be entitled to vote as proxy for more than four owners of property in any one parish (except he be a steward, bailiff, or land agent, or collector of rents for the owners of property for whom he may be appointed to vote); and no appointment of proxy is to remain in force for a longer period than two years from the date when it is made—excepting only in the case in which an owner appoints his tenant, bailiff, steward, land agent, or collector of rents to be his proxy—in which case the appointment will remain in force so long as the proxy may continue to be such tenant, bailiff, steward, land agent, or collector, and

while such appointment remains unrevoked (7 and 8 Vict., c. 101, s. 15).

The regulations of the Local Government Board, dated 14th February, 1877, require the overseers to enter in some book, to be provided for that purpose, the names and addresses of the owners and proxies who shall send statements of their claims to vote (in the election of guardians), and the assessment of the poor rate on the property in respect whereof they respectively claim to vote. (For form in which the register of statements of owners and proxies claiming to vote is to be kept, see Form M, in *Appendix*, p. 258.)

In the case of any parish containing a population exceeding two thousand persons according to the last census, the statute 7 and 8 Vict., c. 101, s. 15, requires that the overseers shall, *on or before the 5th of February in every year*, enter in the book (the register of owners and proxies) to be from time to time provided for the purpose, the names and addresses of the owners and proxies who, before the 1st of February, have given the statement or made the claims above referred to.

The overseers are to allow any person to peruse the book, without payment of any fee, at all reasonable times *between the 5th and 10th of February.*

Provision is made by the 7 and 8 Vict., c. 101, s. 15, for objections to persons as not being entitled to vote as owners by ratepayers and others.

The overseers, also, may object to the names of any persons entered on the register of owners whom they believe to be dead, or to be disqualified for voting as owners. Public notice is to be given by the overseers of the names to which they have made objections, on some day between the *5th and 15th of February.* The public notice is to be given by causing a copy of the notice to be affixed on or near the doors of all churches or chapels within the parish, and at all the

usual places of affixing notices of parochial business. A copy of the notice is also to be sent by the overseers to the clerk to the guardians (30 and 31 Vict., c. 106, s. 7).

The clerk to the guardians, *on or before the 20th of February*, is to send to the overseers notice of the time and place at which he, or some person appointed for the purpose, will attend to hear evidence in relation to the objections.

When the overseers receive from the clerk the notice of such time and place, they are *forthwith* to cause a copy of the notice to be published, in the same manner as objections by the overseers to the names of persons entered on the register of owners are published.

The overseers are to attend at the time and place so fixed, and to produce to the clerk to the guardians the rate books of the parish for the whole year preceding; and are to answer all questions which the clerk to the guardians may put to them respecting the objections (7 and 8 Vict., c. 101, s. 15).

The objections of the overseers are to be heard and determined by the clerk to the guardians at the time of his revision of the register, in the same manner as in the case of other objections.

The overseers may, from time to time, make a fresh register of owners who have claimed to vote for guardians, and of proxies, as they shall find necessary, causing the names to be copied from the former register, and the two to be carefully collated and verified (30 and 31 Vict., c. 106, s. 8).

Appointment of Officer of Corporation, &c., to Vote.

When any corporation aggregate, joint-stock or other company, commissioners, or public trustees are rated, any officer of the corporation, &c., from time to time appointed by the governing body of the

corporation, &c., *whose name shall be sent in writing to the overseers before the 1st day of March* in any year, to be entered in the rate book under the name of the corporation, &c., is entitled to vote in respect of the property assessed as if he were assessed in his own name (30 and 31 Vict., c. 106, s. 10).

Production of Rate Books, &c., for Purposes of Election.

The general regulations, dated the 14th February, 1877, require the overseers, and every officer having the custody of the poor rate books, to attend the returning officer at such times as he shall require their attendance, for the purposes of the election of guardians; and, if required by him, to produce to him the rate books, and all books and papers relating to the poor rates, in their possession or power, together with the registers of owners and proxies, and appointments and statements of proxies, and in any parish in which no revision of the register can take place, the statements of owners.

Publication of List of Guardians elected.

When the result of the election of guardians has been ascertained, the clerk to the guardians is to deliver or send to the overseers lists containing the names of the candidates, together with (in case of a contest) the number of votes given for each, and the names of the elected guardians; and the overseers are to affix copies of the list at the usual places for affixing parish notices of parochial business.

PARISH HOUSES AND LANDS.

The churchwardens and overseers of a parish are empowered to hold, as a body corporate, on behalf of the parish, all buildings, lands, and hereditaments belonging to the parish (59 Geo. III., c. 12, s. 17).

When a parish is possessed of parish houses or land, the churchwardens and overseers hold the property as trustees for the parish. They have no authority to allow any persons to occupy the property rent free. If, through their negligence, a proper rent is not paid, they are liable to be surcharged by the auditor with the amount of the loss which occurs to the parish through their neglect.

If any person who has been permitted to occupy, or has unlawfully intruded himself into, any house, tenement, or dwelling belonging to the parish, refuse or neglect to give up possession to the churchwardens and overseers, within one month after notice and demand in writing, signed by the churchwardens and overseers, or the major part of them, two justices of the peace, upon complaint by one or more of the churchwardens and overseers, may summon the person against whom the complaint is made to appear before them; and if at the hearing they adjudge the complaint to be true, they are, by warrant under their hands and seals, to cause possession of the premises to be delivered to the churchwardens and overseers (59 Geo. III., c. 12, s. 24).

There is also a similar provision with regard to persons who have unlawfully entered upon lands belonging to the parish, or who refuse to deliver up possession of such lands after the expiration of the period for which they were demised or let (59 Geo. III., c. 12, s. 25).

Workhouses, tenements, buildings, lands, &c., belonging to a parish may, in pursuance of orders of the Local Government Board, be sold, exchanged, or let by the board of guardians of the union comprising the parish, or of the parish if it is under a separate board of guardians, provided the approval of the Local Government Board be obtained. No such sale, exchange, or letting is, however, to take place except with the consent of a majority of the ratepayers of the parish, and of the owners of property therein entitled to vote under the 4 and 5 Will. IV., c. 76, assembled at a meeting convened for the purpose, after public notice, given in like manner as notices of vestry meetings.

In case of a sale, the produce, after deducting the reasonable expenses of the sale, is to be applied towards the purchase or building of a workhouse, or as or in part of the proportion of the parish towards the expense of any workhouse erected or provided on behalf of the union or parish; or as a loan to the board of guardians, upon the security of the rates, for the purpose of erecting a workhouse; or in liquidation of any debt contracted by the parish or union; or in such other manner for the permanent advantage of the parish as the Local Government Board may approve (5 and 6 Will. IV., c. 69, s. 3).

The Local Government Board, in several recent cases, have authorized the appropriation of the produce of the sale of parish property, when there has been no outstanding loan in respect of the workhouse, to the provision of public elementary schools.

Parish property can only be legally let by the board of guardians, under an order of the Local Government Board. The overseers, when the expense of the repairs of parish property exceeds the rents received, cannot legally apply the poor rates to defraying the deficiency.

COUNTY, BOROUGH, AND WATCH RATES.

THE COUNTY RATE.

Basis or Standard of Rate.

The committee of justices for preparing the basis or standard of the county rate may direct the overseers and collectors of public rates to make returns showing the full and fair net annual value (as required to be estimated for the poor rate) of the whole or any part of the property in the parish liable to be assessed to the county rate, together with other particulars. The returns of the overseers, after being first laid before a vestry meeting of the parish, are to be furnished at the time and place appointed by the committee (15 and 16 Vict., c. 81, secs. 5 and 6). The committee may also require the overseers and collectors to produce to them all parochial rates, assessments, apportionments, and other documents relating to the value of property liable to be assessed to the county rate, and may examine the overseers and collectors on oath with reference to the value of such property (sec. 7). If an overseer or collector, without reasonable excuse, neglect to make the required return, or wilfully make a false return, or neglect or refuse to produce to the committee the rates, assessments, &c., or to be sworn or examined by them, he renders himself liable to a penalty not exceeding £20. Further, if the overseers fail to make the return, or make a false return, the court of quarter sessions may order that the expenses incurred by the committee in ascertaining the amount

of the value of the property shall be charged upon the parish in addition to the proportion of the county rate payable in respect of the parish (secs. 8, 10).

The committee may, if they think fit, order a valuation of the whole or any part of the parish; and if, after such valuation, the parish is rated on the basis or standard confirmed by the Court of Quarter Sessions on a sum greater than that set forth in the returns made by the overseers, and there is no appeal against the basis for the rate on the parish, or, if there is an appeal, the basis is confirmed, or not reduced to or below the sums set forth in the returns made to the committee, the overseers will be ordered to pay the amount of the expenses incurred in making the valuation. The expenses so ordered to be paid are to be raised, levied, and collected in like manner as a county rate (sec. 11).

Such reasonable and proper expenses incurred by the overseers or collectors in the execution of the Act, as shall be allowed by the committee, are to be paid by an order of the court of quarter sessions on the county stock (sec. 12).

If, in the basis prepared by the committee, the total net annual value of the property in the parish is estimated at a different amount from that in the last preceding basis, a copy of the new basis will be forwarded to the overseers; and they are, within twenty-one days after its receipt, to call a meeting of the vestry, and submit the copy to the meeting, and are to allow any person rated to the poor rate, or liable to contribute to the county rate in the parish, to examine the copy and take extracts therefrom without payment of any fee (sec. 13).

The overseers will receive, with the copy of the new basis, notice of the time within which they may forward to the committee objections to the proposed basis. The committee will also give notice of a time

and place when and where the objections of the overseers and other persons will be taken into consideration, and the parties objecting will be heard by the committee (sec. 14).

If, at any time after the basis has been confirmed, the overseers, or any inhabitant of the parish, have reason to think that their parish is aggrieved thereby, whether it be on account of some one or more parishes being omitted without sufficient cause, or on account of their parish being rated on a sum beyond the full and fair annual value of the property in the parish liable to be assessed to the county rate, or on account of some other parish being rated on a sum less than the full annual value of the property liable to be assessed, such overseers or inhabitant of the parish may appeal to any quarter sessions, to be held after the sessions at which the basis or standard was confirmed, against such part only of the basis as may affect the parishes which appear to be omitted, over-rated, or under-rated. When the overseers of one parish appeal against the basis of the rate on any other parish, on account of the parish being omitted or under-rated, they are to give twenty-one days' notice in writing, previous to the session at which the appeal is to be made, of their intention to appeal, and of the grounds thereof, to the overseers or other persons charged with the collection of the county rate in such other parish. When the overseers appeal against the basis on the ground that their parish is over-rated, like notice is to be given to the clerk of the peace of the county (sec. 17).

The Act further provides for the hearing and determining of the appeals (sec. 18), and the payment of the costs (sec. 19).

The committee may from time to time revise the basis, in order to meet any partial changes in the rateable value of portions of the property liable to

be assessed, and exercise the powers with regard to returns, &c., already referred to (sec. 20).

It was formerly necessary that a copy of each basis for a county rate, when finally approved and confirmed, should be sent to the overseers; but now it is only requisite when a new basis or standard, or an alteration in the existing basis, has been allowed and confirmed by the General or Quarter Sessions. In that case, a list showing the parishes assessed to the rate, and the amount of the rateable value on which each has been assessed, will be received by the overseers.

It is to be observed that the provisions of the 15 and 16 Vict., c. 81, above referred to, do not apply to the preparation of a basis or standard of county rate for any part of the metropolis as defined by the 32 and 33 Vict., c. 67, s. 77.

The justices in General or Quarter Sessions are empowered, whenever circumstances appear to require it, to direct a county rate to be made according to the basis or standard in force for the time being; and, for that purpose, to assess every parish and place equally and rateably (sec. 21).

Appeals against County Rate.

If the overseers have reason to think that the parish is aggrieved by the rate, they may, after giving the notice prescribed, appeal to the next quarter sessions after the cause of appeal has arisen (sec. 22).

The rates are to be levied and recovered, notwithstanding any appeal that may be pending; but if, upon the decision of the appeal, it appears that any sums have been paid which ought not to have been paid, the court are to order such proportion of the sums as shall have been so paid subsequently to the notice of appeal to be repaid out of the general rate of the county (sec. 23).

The expenses of appeals are to be paid in such proportions as the justices may award, and costs may be awarded upon notices of appeals not prosecuted (secs. 24, 25).

Payment of County Rate.

When the justices have made a county rate, precepts will be issued to the board of guardians of the union, stating the sum assessed for each rate, on each parish wholly within the limits of the commission of the justices comprised in the union, and requiring the guardians to cause the aggregate of the several sums to be paid to the treasurer of the county. The guardians are thereupon to raise the sums required by the precepts in like manner as the sums required for the relief of the poor (sec. 26).

If the guardians do not pay within the time prescribed the sum required to be paid on account of any parish, the justices may send to the overseers of the parish a warrant to collect and pay to the treasurer of the county the rate charged on the parish, together with an addition to the rate in the proportion of one shilling to every ten. The overseers in that case may reimburse themselves, as well for the additional sums as for the original rate, out of the moneys which they are empowered to levy for the purpose of the county rate ; but are not to receive from the county rate, or any other rate, any compensation for their trouble or the expenses incurred in collecting, levying, or paying the county rate (sec. 27).

If the overseers fail to pay, within the time limited, the sum specified in the warrant, the amount may be levied by distress and sale of their goods (sec. 28).

When the guardians do not pay the county rate in respect of a parish, solely through the neglect of other parishes in the union to pay their contributions to the guardians, or through the failure of the guardians to

demand sufficient contributions from other parishes in the union, and the parish is, in consequence, compelled to pay the additional sum of one shilling in every ten, the guardians are to reimburse the parish the amount of such additional payment, with all costs incurred by reason of the non-payment by the guardians, out of the moneys of such other parishes which may next afterwards come into the hands of the guardians (sec. 29).

County Rate in divided Parishes.

When a parish is comprised partly within and partly without a borough, the overseers are to assess the sum required for the county rate upon the persons liable within the part not within the borough, by means of a separate rate, to be made, allowed, and published in like manner as the poor rate; and, either by themselves or the collector, to collect the same, either separately or with the poor rate (sec. 32).

Where the overseers are directed by the guardians to pay the sum required in respect of a divided parish, the overseers may pay the amount out of any moneys in their possession belonging to the parish, and reimburse themselves by a separate rate as above mentioned. When the amount required is so small as to render the levying and collecting of a separate rate inconvenient, the overseers may postpone the reimbursement of themselves for the advance; and on the recurrence of the next precept, or of that next but one, levy and collect a rate sufficient to raise the whole amount so previously advanced, as well as the amount required by the then precept (secs. 34 and 35).

When, in the case of a divided parish, the overseers levy a separate rate, they may employ for the collection of the rate, the collector of poor rates in the parish, or some other person, to be appointed with the

like authority and subject to the same regulations as regards his term of office, his remuneration, the security to be given by him, and his liability to account to the auditor, as the collector of poor rates is subject to, and to pay the remuneration out of the sum raised by the rate. The overseers, in estimating the amount of the assessment of the rate, may include such a sum as will provide for the costs of the assessment and collection, and a reasonable sum in respect of the rates which may be excused or become irrecoverable.

The collector will, for the purpose of the collection, have the same powers as the overseers in the collection of the poor rate.

The overseers are to account for the money levied and expended to the auditor for the district, and the auditor will have the same power to allow or disallow, and to surcharge, certify, and recover all sums which he shall find due, with the like right of appeal to any person aggrieved by his decision, as in the case of a poor rate (29 and 30 Vict., c. 113, s. 13).

Provision is also made by secs. 30 and 31 of the 15 and 16 Vict., c. 81, to meet the cases of parishes extending into two or more counties.

Any person who wilfully resists or obstructs any overseer or collector in the execution of his duties under the Act, is liable to a penalty not exceeding £5 (15 and 16 Vict., c. 81, s. 45).

BOROUGH AND WATCH RATES.

Borough Rate.

If the "borough fund" of a borough is insufficient for the purposes to which it is applicable by law, the council of the borough are, from time to time, to estimate, as correctly as may be, what amount, in

addition to the borough fund, will be sufficient for those purposes. In order to raise that amount, the council are, from time to time, to order a rate, called a borough rate, to be made in the borough. A borough rate may be made retrospectively, in order to raise money for the payment of charges and expenses incurred, or which have come in course of payment, at any time within six months before the making of the rate. The council are to assess the contributions to the borough rate on the several parishes and parts of parishes in the borough in proportion to the total annual value of the hereditaments in each parish or part which are rateable to the poor, or in respect of which a contribution is made to the poor rate. That value is to be estimated according to the valuation list (if any) in force for the time being, and if there is none, according to the last poor rate. But if for any reason the council think that the valuation list or poor rate is not a fair criterion of value, they may cause an independent valuation to be made (45 and 46 Vict., c. 50, s. 144).

For the purpose of assessing a borough rate, or for the purpose of an independent valuation, the council from time to time may cause any of the books of assessment of any rates or taxes, parliamentary or parochial, on any property, and the valuation by which the assessment is made, in the hands of the overseers, to be brought before them, and may take copies thereof or extracts therefrom, or may direct any person to take copies of or extracts from such books being in his hands, without having the same brought before the council, or may call before them any overseer to give evidence respecting the same.

The overseers and such persons as they select, by warrant of the council, signed by the mayor and sealed with the corporate seal, may enter on, view, and examine any land chargeable to the borough

rate, in order to ascertain the annual value at which it ought to be charged; but no such entry is to be made unless fourteen days previous notice in writing, signed by the mayor and sealed with the corporate seal, of the intention to make the entry, has been given to the overseers and to the persons on whose land the entry is to be made.

If on any occasion the overseers of a parish think that their parish is aggrieved by a borough rate, on account of the proportions assessed as the contributions of the respective parishes being unequal, or on account of some parish being without sufficient cause omitted, or on account of any other just cause of complaint, they may appeal to the recorder at the next quarter sessions for the borough, or if there is none, to the next quarter sessions for the county wherein the borough is situate, or whereto it is adjacent, against such part of the rate only as affects their parish. The recorder or quarter sessions are to hear and finally determine the appeal, and either confirm such parts of the rate as are appealed against, or correct any inequalities, disproportions, or omissions proved to exist therein, as appears just. The expenses of the appeal are to be paid by such parishes or persons, and in such proportions, as the recorder or court having cognizance of the appeal directs.

If any person having custody of any book for which the council call under the enactments above referred to, fails to produce it to the council, or to permit any copy thereof or extract therefrom to be made or taken, or to give such evidence as the council require, he will, on summary conviction, be liable to a fine not exceeding ten pounds (45 and 46 Vict., c. 50, s. 144).

Collection of Borough Rate in Undivided Parish.

Where a parish is wholly in a borough, the council may from time to time, if they think fit, order the

overseers to pay the contribution of the parish to the borough rate out of the poor rate made or to be made for the parish, and the overseers are to pay the contribution to the council, or as they order.

If the overseers fail to pay as ordered, the amount may be levied off the goods of them or any of them, by distress, under a warrant signed by the mayor and sealed with the corporate seal, or signed by two justices in and for the borough (45 & 46 Vict., c. 50, s. 145).

Collection of Borough Rate in Divided Parish.

Where a parish is partly in and partly out of a borough, the overseers, on receipt of an order for payment of money for the contribution of the part in the borough towards a borough rate, are to assess on and levy from the occupiers of hereditaments rateable to the poor rate in that part of the parish the amount necessary for the contribution, either as a separate rate, for which the overseers have all the powers which belong to them for levying a poor rate, or with and as part of the poor rate to which occupiers in that part of the parish are liable in common with occupiers in the other part.

Any person so rated may appeal against the rate in like manner, and with the like consequences, and subject to the like provisions and regulations, as in appeals against a poor rate.

The overseers are to pay the amount of the contribution to the council, or as they order, and in default, will be subject to the same penalty as for non-payment of contribution to a borough rate.

Overseers and collectors are to account for the money collected and expended in respect of any such rate to the auditor of the district comprising the parish in the like manner, and with the like incidents, consequences, liabilities, and power of appeal as in the case

of the poor rate; and the Local Government Board have the like power to make orders to regulate the mode of accounting as they have in regard to other local rates.

If any balance is found in the hands of any such overseer or collector, he is to apply it towards the next rate required for meeting a contribution order of the council, or pay it to his successor in office. In default of his so applying it while in office, or making payment to his successor within seven days after the balance is found, the auditor is to proceed to recover it.

The officers ordinarily employed in the collection of the poor rate are, if required by the overseers, to collect the rate under the foregoing provisions, and are to receive thereout such remuneration for the additional duty as the overseers, with the consent of the vestry, determine.

The collector or other person appointed is, for the purposes of the rate, to have all the powers of overseers.

The overseers, in estimating the amount of their assessment for meeting a contribution order of the town council, may include a sum for costs of assessment and collection, and a reasonable sum for rates excused or irrecoverable (45 and 46 Vict., c. 50, s. 146).

Rating of Owners instead of Occupiers for Borough Rate.

Where the vestry of a parish has made, under section four of the Poor Rate Assessment and Collection Act, 1869, an order to the effect that the owners, instead of the occupiers, of such rateable hereditaments as are therein mentioned, shall be rated to the poor rate, every such order while in force is to be deemed to apply to and include rating to the

borough rate, with the same incidents, conditions, powers, liabilities, and remedies as if the borough rate were a poor rate (sec. 147).

Any warrant required for the levy or collection of a borough rate may be issued by the mayor, signed by him, and sealed with the corporate seal (sec. 148).

Watch Rate.

A watch rate made by a town council is to be made on an estimate of the net annual value of the several hereditaments rated thereto, that is to say, of the rent at which, one year with another, they might, in their actual state, be reasonably expected to let from year to year, the probable annual average cost of the repairs, insurances, and other expenses necessary to maintain them in their actual state, and all rates, taxes, and public charges, except tithes or tithe commutation rent-charge (if any), being paid by the tenant (45 and 46 Vict., c. 50, s. 197).

The watch rate may be made by one rate made yearly, or by two or more rates made half-yearly or otherwise, and may be of any amount, in the discretion of the council, not exceeding in any year eightpence in the pound on the net annual value of the hereditaments rated thereto.

For the purposes of the watch rate the council and all persons concerned, including overseers, have all powers given to them in respect of the borough rate for ordering, making, assessing, levying, raising, collecting, or paying the same, or as near thereto as the nature of the case admits (see pp. 174—178).

The provision as to orders of vestries for the rating of owners instead of occupiers which has been cited in connection with the borough rate extends to the watch rate (see p. 178) (45 & 46 Vict., c. 50, s. 197).

Where part only of a parish is liable to watch rate the overseers are not to pay out of the poor rate the

amount of watch rate charged by the council on that parish, but are to make a separate rate or assessment on the part or parts only of the parish liable to watch rate; which rate is to be made in like manner and under like regulations, and with like means and remedies for recovery thereof as in the case of a rate levied in respect of the contribution towards a borough rate.

No such separate rate is to be demanded, collected, or payable until it has been allowed by two justices usually acting in and for the borough, and has been published, as a poor rate is by law required to be allowed and published.

Any person who thinks himself aggrieved by such a separate rate may appeal to the recorder at the next quarter sessions for the borough, or if there is none to the next court of quarter sessions for the county wherein the borough is situate, or whereto it is adjacent; and the recorder or court is to hear and determine the same, and to award relief in the premises as in cases of appeal against a poor rate.

Every such separate rate may be of the rate in the pound necessary for raising the sum charged by the council, but not exceeding twopence in the pound beyond the rate in the pound at which the council have computed the watch rate charged by them.

The overseers are to account for money collected under such a separate rate as for money collected under a poor rate; and if there is a surplus in their hands, they are to pay it to the treasurer, to go to the borough fund, to the credit of the place for which the rate was made, and in part payment of the next watch rate laid on that place by the council.

The council or a committee appointed for this purpose, on application on behalf of any person rated to such a separate rate to be discharged therefrom, and on proof of his inability through poverty to pay the

amount charged on him, may order that he be excused from the payment thereof, and may strike out his name therefrom; and the sum at which he was rated is not thereafter to be collected, nor is any person to be charged with it or be liable to account for it, or for omitting to collect or receive it.

The overseers making any such separate rate may, by warrant from two justices usually acting in and for the borough, levy on every person refusing to pay the rate the amount charged on him, with the costs and charges of recovering and enforcing payment thereof, to be ascertained by the justices, by distress and sale of the offender's goods, rendering to him the overplus; and in default of such distress two justices may commit him to prison, there to remain without bail until payment of the amount and arrearages (45 and 46 Vict., c. 50, s. 198).

Any warrant required for the levy or collection of a watch rate or separate rate, may be issued by the mayor, signed by him, and sealed with the corporate seal (45 and 46 Vict., c. 50, s. 199).

PARLIAMENTARY, MUNICIPAL, AND JURY LISTS.

Lists of Parliamentary Voters and of Burgesses.

The overseers of a parish wholly or partly included in a county will receive, on or before the 10th day of June, full instructions from the clerk of the peace as to their duties with regard to making out the list of voters at elections for the county; and the overseers of a parish wholly or in part included in a borough will receive, on or before the same day, similar instructions with reference to the lists of electors for the borough, if the borough is a parliamentary borough only, and with reference to the lists of electors, and of burgesses and of persons qualified to be aldermen or councillors but not to be burgesses, if the borough is a municipal as well as a parliamentary borough (28 Vict., c. 36, secs. 2 and 3; 6 Vict., c. 18, s. 10; 41 and 42 Vict., c. 26).

Any overseer—(1) who wilfully refuses or neglects to make out any list; or (2) who wilfully neglects to insert therein the name of any person who has given due notice of claim; or (3) who, in making out the list of voters for any city or borough, wilfully and without any reasonable cause, omits the name of any person duly qualified to be inserted in the list; or (4) who, wilfully and without reasonable cause, inserts in the list the name of any person not duly qualified; or (5) who wilfully refuses or neglects to publish any notice or list, or copy of the part of the register of voters relating to his parish or township at the time and in the manner required by the Act; or (6) who

wilfully refuses or neglects to deliver to the clerk of the peace the copy of the lists of claimants and of persons objected to, and the copies of the register as required by the Act; or (7) who wilfully refuses or neglects to deliver to the town clerk the copies of the lists as required by the Act; or (8) who wilfully refuses or neglects to attend the court for revising the list of voters, or to attend any revising barrister when summoned; or (9) who wilfully refuses or neglects to deliver to the barrister holding any court the several lists to be made out by them; or (10) who is guilty of any other breach of duty in the execution of the Act —is for every such offence liable to be fined a sum not exceeding £5, nor less than 20*s*., to be imposed at the discretion of the barrister (6 Vict., c. 18, s. 51). Any overseer for wilful refusal, neglect, or breach of duty in the execution of the Parliamentary and Municipal Registration Act, 1878 (41 and 42 Vict., c. 26), is liable to a like penalty.

Any overseer of a parish in a borough who, when the rate has not been duly demanded by a demand note, wilfully withholds, from the occupier of any premises capable of conferring the franchise for a borough, from whom any poor rate which was due on the 5th of January remains unpaid on the 1st of June, with the intention of keeping such occupier off the list of voters for the borough, or off the burgess list or burgess roll of a borough, a notice of the rate in arrear as required by 30 and 31 Vict., c. 102, s. 28, and 41 and 42 Vict., c. 26, s. 10, is also liable to a penalty not exceeding £5 and not less than 20*s*.

The overseers of any parish wholly or partly in a borough who wilfully neglect or refuse to make out a list on or before the 22nd of July in each year, of the name and place of abode of every person who has not paid, on or before the 20th of July, all poor rates which have become payable from him in respect of

any premises within the parish before the 5th of January next preceding; or who wilfully neglect or refuse to keep the list to be perused by any person, without payment of any fee, at any time between the hours of ten o'clock a.m. and four p.m. of any day except Sunday, during the first fourteen days after the 22nd of July, are liable to a like penalty.

Revision of Lists of Voters and Expenses of Registration.

If the overseers of a parish refuse or neglect to pay to the town clerk or returning officer of a borough, out of the first moneys to be collected for the relief of the poor, any sum or contribution required to be paid to him in respect of expenses under the Registration Acts, or any part of the sum or contribution, any justice of the peace for the county or place within which the parish is situate, upon information and complaint in writing, and after seven days' notice, to be served upon the overseers or one of them, may, by warrant, levy the contribution or sum by distress and sale of the goods of the offender, together with the costs (31 and 32 Vict., c. 58, sec. 23).

The overseers of a parish are to produce to the barrister appointed to revise the list of voters of any county, whilst holding his court for the revision of the lists of the parish, all rates made for the relief of the poor between the 5th of January in the year then last past and the last day of July in the then present year; and any overseer wilfully refusing or neglecting to produce any such rates is to be deemed wilfully guilty of a breach of duty, and to be punishable accordingly (see p. 183). (Sec. 28.)

The barrister appointed to revise the lists of a county, whilst holding his court, may require any overseer of a past year, or other person having the custody of the current poor rate of the then current year, or any past year, to attend before him at the court, and he is

to attend accordingly, and answer all questions put to them by the barrister ; and any overseer wilfully refusing or neglecting to comply with these requirements will be punishable in like manner as an overseer wilfully guilty of a breach of duty under the Registration Acts (see p. 183). (Sec. 29.)

All expenses properly incurred by an overseer in pursuance of the Act are to be deemed to be expenses properly incurred by him under the Registration Acts, and are to be defrayed accordingly (sec. 31).

The overseers must lay their account of the money expended and expenses incurred by them in relation to the registration of voters before the revising barrister for allowance, before they charge the amount in their accounts.

The certificate given to the overseers by the revising barrister for the expenses incurred by them in carrying into effect the Registration Acts is to be final and conclusive. But the certificate is to be signed by the revising barrister in open court, and any ratepayer present is to have the right to inspect the account of expenses delivered in by the overseers, and to object to any item included in it before the account is allowed by the revising barrister, who is to hear any objection, and make a decision respecting the same (31 and 32 Vict., c. 58, s. 32).

Where the whole or part of the area of a municipal borough is co-extensive with or included in a parliamentary borough, the expenses properly incurred by the overseers in carrying into effect the provisions of the Parliamentary and Municipal Registration Act, 1878, with respect to the lists of parliamentary voters and burgess lists, and all moneys received in respect of any of those lists, are to be paid and applied as follows :—

(1). If the area of the parliamentary borough and the area of the municipal borough are co-extensive, one half of the expenses is to be defrayed in the

manner provided by the Parliamentary Registration Acts as expenses incurred thereunder, and the other half is to be defrayed out of the borough fund, and one half of the moneys received in respect of the lists is to be applied in the manner directed in those Acts, and the other half is to be paid to the borough fund.

(2). In all other cases the expenses and receipts in respect of the area common to the parliamentary borough and to a municipal borough are as to one half thereof to be defrayed and applied as expenses and receipts under the Parliamentary Registration Acts, and are as to the other half to be defrayed out of and paid to the borough fund of the municipal borough.

The expenses and receipts in respect of an area exclusively parliamentary are to be defrayed and applied as expenses and receipts under the Parliamentary Registration Acts, and the expenses and receipts of an area exclusively municipal are to be defrayed out of and paid to the borough fund of the municipal borough.

Any expenses and receipts incurred or arising in respect of more than one such area are to be apportioned between the several areas in respect of which they were incurred or arise, in the proportion as nearly as may be in which the same were incurred and arise in respect of the several areas, regard being had to the number of parliamentary voters or burgesses in each area, or any other circumstances occasioning the expenses or giving rise to the receipts.

The revising barrister is to determine as part of the business of the revision, if necessary, in respect of what area or areas any expenses or receipts are incurred or arise, and how much is attributable to each area.

Burgess Lists in Parishes not in Parliamentary Boroughs.

In every parish wholly or in part within a municipal

borough, and not wholly or in part within a parliamentary borough, the overseers are, *on or before the 1st day of September*, to make out a list of all persons who are entitled to be enrolled in the burgess roll of that year (45 and 46 Vict., c. 50, Third Sched.). As to the lists of burgesses in parishes wholly or partly in a parliamentary borough, see p. 182.

The burgess lists are to be signed by the overseers and delivered to the town clerk of the borough *on or before the 1st day of September;* and the overseers are to keep a printed copy open to public inspection without payment of any fee, at any reasonable time during the hours of business on the first fifteen days of September.

The burgess lists are to contain—(1) the surname and Christian name of each person at full length; (2) the nature of the property for which the person is rated; and (3) the name and situation of the property for which he is rated.

As regards the qualification of persons to be placed on the burgess list, the 45 and 46 Vict., c. 50, provides that a person shall not be entitled to be enrolled as a burgess unless he is qualified as follows:—

(*a.*) Is of full age; and

(*b.*) Is on the fifteenth of July in any year, and has been during the whole of the then last preceding twelve months, in occupation, joint or several, of any house, warehouse, counting-house, shop, or other building (in this Act referred to as qualifying property) in the borough; and

(*c.*) Has during the whole of those twelve months resided in the borough, or within seven miles thereof; and

(*d.*) Has been rated in respect of the qualifying property to all poor rates made during those

twelve months for the parish wherein the property is situate; and

(*e.*) Has on or before the twentieth of the same July paid all such rates, including borough rates (if any), as have become payable by him in respect of the qualifying property up to the then last preceding fifth of January.

With reference to this provision, it is to be observed that the terms house, warehouse, counting-house, shop, or other building include any part of a house, where that part is separately occupied for the purposes of any trade, business, or profession; and that any such part may, for the purpose of describing the qualification, be described as office, chambers, studio, or by any like term applicable to the case.

Where an occupier is entitled to the sole and exclusive use of any part of a house, that part is not to be deemed to be occupied otherwise than separately by reason only that the occupier is entitled to the joint use of some other part.

Where a person succeeds to qualifying property by descent, marriage, marriage settlement, devise, or promotion to a benefice or office, then, for the purpose of qualification, the occupancy of the property by a predecessor in title, and the rating of the predecessor in respect thereof, is to be equivalent to the occupancy and rating of the successor; and rating in the name of the predecessor is, until a new rate is made after the date of succession, to be equivalent to rating in the name of the successor; and the successor is not to be required to prove his own residence, occupancy, or rating before the succession.

The qualifying property need not be throughout the twelve months constituting the period of qualification the same property or in the same parish.

Where by law a borough rate is payable by instalments, payment by any person of any such instalment

is, as regards his qualification to be enrolled as a burgess, to be deemed a payment of the borough rate in respect of the period to which the instalment applies.

Aliens and persons who, within the twelve months next before the 15th of July, have received union or parochial relief or other alms, or are disentitled under any Act of Parliament, are not to be included in the lists.

A person is not, however, disentitled to be enrolled as a burgess by reason only that he has received medical or surgical assistance from the trustees of the municipal charities, or has been removed by order of a justice to a hospital or place for reception of the sick at the cost of any local authority, or that his child has been admitted to and taught in any public or endowed school.

The distance of seven miles is that distance as measured in a straight line on the horizontal plane. If there is an ordnance map, the distance may be measured and determined by that map.

If any overseer of a parish neglects or refuses to make out, sign, and deliver the list on the day prescribed, or refuses to allow a list to be inspected by a person having a right thereto, he is liable to forfeit a sum of £50 (45 and 46 Vict., c. 50, s. 75). The omission to make out and sign and deliver the list, as required by the statute, whether wilful or not, renders the overseers liable to the penalty (*Hunt* v. *Hibbs*, 29 L. J., Exch., 222).

The overseers are also to make out and publish a *separate list*, containing the name of every person entitled in respect of the occupation of property in the parish to be elected Councillor as being resident within fifteen miles, although beyond seven miles of the borough This separate list is to be made out and delivered at the same time as the burgess list (45 and 46 Vict., c. 50, s. 49).

The overseers, vestry clerks, and collectors of parishes wholly or in part within a borough are to attend the court for the revision of the lists, and the court may require any overseer or person having the custody of any books containing any poor rate, to produce the same at the court for inspection.

The reasonable expenses of the overseers with regard to the lists are to be paid, on the order of the town council, by the treasurer of the borough, out of the borough fund.

In a parish in which there is a vestry clerk appointed under the 13 and 14 Vict., c. 57 (see p. 27), it is his duty to prepare, make out, and publish the burgess list.

Every matter directed by the Municipal Corporations Act to be done by the overseers may be lawfully done by the major part of the overseers.

JURY LISTS.

The churchwardens and overseers of every parish are to make out, *before the 1st of September in each year*, a list containing the names of all men between the ages of twenty-one and sixty years, residing within the parish, qualified to serve upon juries—that is to say (subject to the statutory exemptions), of every such man who has in his own name, or in trust for him, a clear income of ten pounds by the year in lands or tenements, whether of freehold, copyhold, or customary tenure, or of ancient demesne, situate in the county, or in rents issuing out of any such lands or tenements, or in such lands, tenements, and rents taken together in fee simple or fee tail, or for his own life, or for the life of any other person; and also of every such man who has a clear income of £20 by the year in lands or tenements situate in the county, held by lease for the absolute term of

twenty-one years or some longer term, or for any term of years determinable on any life or lives ; and also of every such man who is a householder in the parish, and is rated or assessed to the poor rate or to the inhabited house duty on a value of not less than twenty pounds, or, if in Middlesex, of thirty pounds (6 Geo. IV., c. 50 ; 25 and 26 Vict., c. 107 ; 33 and 34 Vict., c. 77).

Aliens who have been domiciled in England and Wales for ten years or upwards, if in other respects duly qualified, are liable to serve on juries, as if they had been natural-born subjects of the Queen.

Persons attainted of treason or felony, or convicted of any infamous crime, unless a free pardon has been obtained, and persons under outlawry, are disqualified for serving as jurors.

The forms of the list are supplied to the churchwardens and overseers by the clerk of the peace ; and, when forwarded to them, will be accompanied by a precept setting forth the persons who, under the statute, are exempt from being returned in the list.

The list is to be made out in alphabetical order, and is to contain the Christian and surname of every person at full length, together with the other particulars required by the form.

The churchwardens and overseers, in making out the list, must also specify which of the persons included in it are, in their judgment, qualified to serve as *special jurors ;* and also to specify in every case the nature of the qualification, and also the occupation and the amount of the rating or assessment of every such person.

The persons liable to serve on special juries are :— 1. Persons legally entitled to be called esquires, or persons of higher degree. 2. Bankers and merchants. 3. Occupiers of private dwelling-houses assessed to the poor rate or inhabited house duty on a value of

not less than £100, in a town containing, according to the census made preceding the preparation of the list, 20,000 inhabitants and upwards, or assessed to the poor rate or the inhabited house duty on a value of not less than £50 elsewhere. 4. Occupiers of premises other than a farm rated on a value of not less than £100, or of a farm assessed on a value of not less than £300 (33 and 34 Vict., c. 77).

The churchwardens and overseers, for the purpose of making out the lists, are empowered to refer to the house tax, land tax, or other tax assessment for the parish, at any reasonable time *between the 1st of July and the 1st of October* in each year (6 Geo. IV., c. 50, s. 11).

When the list is made out, a sufficient number of copies are to be printed ; and the churchwardens and overseers are, *on the first three Sundays in September*, to fix a copy of the list, signed by them, on the principal door of every church, chapel, or other public place of religious worship within the parish ; and also to subjoin to every such copy a notice to the following effect, inserting the time and place, of which they will have been informed :—"Take notice that all objections to the foregoing list will be heard by the justices in petty sessions on the — day of September next, at the hour of —, at —."

The churchwardens and overseers must allow any inhabitant of the parish to inspect the original list, or a copy of it, during *the first three weeks in September*, gratis. They must also produce the list at the petty sessions, and there answer on oath such questions as may be put to them by the justices with reference to the list.

Any churchwarden or overseer who refuses or neglects to comply with the requirements of the statute with regard to the lists is liable to a penalty of not more than £10, nor less than 40*s*. (6 Geo. IV., c. 50, s. 45).

Any churchwarden or overseer who, without reasonable excuse, inserts in the list of persons qualified to serve as jurors the name of any person whose name ought not to have been so inserted, or omits the name of any person whose name ought not to have been omitted, is liable to a penalty for each offence not exceeding 40*s.* (33 and 34 Vict., c. 77).

In the case of a township, the several duties with regard to the jury lists, which in a parish devolve on the churchwardens and overseers, devolve on the overseers.

Where there is a vestry clerk appointed under the 13 and 14 Vict., c. 57, it is the duty of that officer to make out the jury lists, and to cause them to be printed and duly published, and returned to the justices (see p. 27).

The costs, charges, and expenses properly incurred by the officers of the parish in making out, preparing, printing, and collecting the lists of persons qualified to serve on juries are to be paid out of the poor rates of the parish (7 and 8 Vict., c. 101, s. 60).

The compensation to the clerks to the justices for their services in connection with the revision and allowance of the jury lists is not a charge on the poor rates. The 39 and 40 Vict., c. 61, s. 32, provides to the effect that the justices of the peace of every county in Quarter or General Sessions assembled are, from time to time, to make such allowances as to them may seem proper to the clerks to the justices for their services in relation to the revision and allowance of the jury lists. Every such allowance is to be charged upon and to be paid out of the county stock or fund.

APPOINTMENT, EXPENSES, &c., OF PARISH CONSTABLES.

Appointment of Unpaid Constables.

The appointment of parish constables, from and after the 24th of March, 1872, is not compulsory in any parish, unless the Court of General or Quarter Sessions have by resolution determined that it is necessary for the preservation of the peace or the proper discharge of public business that one or more parish constables should be appointed for the parish; and in that case the appointments are to be made from time to time so long as the resolution remains unrescinded (35 and 36 Vict., c. 92, secs. 1, 2).

In a parish in which it is considered necessary by the Court of General or Quarter Sessions that one or more parish constables should be appointed, the overseers, on the receipt of the precept of justices requiring them to furnish lists of men qualified to serve as parish constables, are to summon a vestry meeting, to be held *within fourteen days after the receipt of the precept;* and the vestry at that meeting are to make out a list in writing of such number as is named in the precept of men residing within their parish who are qualified and liable to serve as constables, with the Christian name and surname, and the place of abode, the title, quality, calling, or business of each written at full length (5 and 6 Vict., c. 109, s. 3).

The vestry may annex to the return the names of any number of men willing to serve the office, and whom the vestry recommend to be appointed, although they may not have the prescribed qualification (sec. 3).

When the justices have made an order for uniting a parish or parishes to an adjoining parish for the appointment of parish constables, the inhabitants of a parish so annexed to an adjoining parish are entitled to attend and vote at any meeting of a vestry of such adjoining parish for the purposes of the Act (sec. 4).

Every able-bodied man, with the undermentioned exceptions, resident within the parish, between the ages of twenty-five and thirty-five years, rated to the relief of the poor, or to the county rate, on any tenements of the rateable value of £4 or upwards, is qualified and liable to serve as constable of the parish (sec. 5).

The persons who are exempt are as follows, viz. :— Peers ; members of the House of Commons ; judges of Her Majesty's Courts of Record at Westminster ; justices of the peace ; deputy lieutenants ; clergymen in holy orders ; Roman Catholic priests ; ministers of any congregation of Protestant dissenters whose place of meeting is duly registered, provided they follow no secular occupation except that of schoolmaster ; schoolmasters ; serjeants and barristers-at-law, members of the Society of Doctors of Law, and advocates of the civil law, and attorneys, solicitors, and proctors actually practising ; conveyancers and special pleaders ; officers of any court of law or equity, or of ecclesiastical or admiralty jurisdiction, exercising the duties of their offices ; coroners ; gaolers and keepers of houses of correction ; officers of the navy and army on full pay ; persons enrolled and serving in yeomanry corps ; pilots licensed by Trinity House or the Lord Warden of the Cinque Ports, or under any statute or charter for the regulation of pilots, and masters of vessels in the buoy and light service, employed by Trinity House ; household servants of Her Majesty ; officers of customs and excise ; sheriffs and sheriffs' officers ; high constables ; clerks of boards of guardians ; county

or district constables; parish clerks; registrars and superintendent registrars of births, deaths, and marriages; and churchwardens and overseers (sec. 6). Postmasters, and persons employed in the business of the Post Office, and practitioners in medicine and surgery, registered under the 21 and 22 Vict., c. 90, are also exempt.

Licensed victuallers, and persons licensed to deal in any exciseable liquors, or to sell beer by retail; gamekeepers; and all persons who have been attainted of any treason or felony, or convicted of any infamous crime, are disqualified from serving the office of parish constable (5 and 6 Vict., c. 109, s. 7).

A person holding the office of master of a workhouse, or that of relieving officer is also disqualified for appointment as an unpaid parish constable.

The overseers are to make out true copies of the list of the requisite number of persons qualified to serve, agreed to in vestry; and when any of the persons named in the list have been chosen to serve, and have served the office of constable in the parish in person, or by substitute, the overseers are to set against his name in the list the date of the year of such service (5 and 6 Vict., c. 109, s. 8).

The overseers, *on the first three Sundays in the month of March*, are to fix a copy of this list upon the principal door of every church, chapel, or other public place of religious worship within the parish, having first subjoined to every copy a notice stating that all objections to the list will be heard by the justices of the peace at the time and place which may have been specified in the precept of the justices, and having also signed their names at the foot of each copy.

The original list, or a true copy of it, is to be kept by the overseers to be perused by any of the inhabitants of the parish at any reasonable time during the *first three weeks of the month of March*, without fee.

The overseers, on or before the day fixed by the justices for making the return, are to sign and return the original list to the justices.

Any overseer who neglects or refuses to sign and return the list, or to make out, sign, and publish the copies, or who knowingly omits the name of any person who ought to be included in the list, or who knowingly makes a false return, is liable, on conviction, to pay for every such offence a penalty not exceeding £5 (sec. 9).

The overseers are required to attend the special sessions for the appointment of the parish constables and verify the list returned by them, and answer on oath any questions which may be put to them by the justices with reference to the list (sec. 10).

When the justices, at the sessions held for the purpose, have chosen the constable or constables for a parish, they are to make out a warrant of appointment, and cause it to be served upon each person chosen, who will be bound to act as a constable from the time that he is served with the warrant, unless he submits another person to the justices to be appointed as his substitute, and the justices appoint the person so proposed to be substituted (35 and 36 Vict., c. 92, s. 3).

After the appointment of the constables, the overseers are to affix to the door of the parish church a list of the names of the constables appointed (5 and 6 Vict., c. 109, s. 14).

Where there is a vestry clerk appointed under the 13 and 14 Vict., c. 57 (see p. 27), it is his duty to prepare, make out, and publish the lists of constables.

Appointment of Paid Constables.

The vestry of a parish in which the appointment of parish constables is deemed by the Court of General or Quarter Sessions to be necessary, may, however,

when assembled for making the return of persons to serve as constables, resolve that one or more paid constables be appointed ; and, in that case, the overseers, when they send to the justices their return in accordance with their precept, are also to send a copy of the resolution of the vestry, and a statement of the amount of salary which the vestry have resolved on paying. The justices, upon receiving this resolution of the vestry, may, if they think fit, appoint so many paid constables for the parish as has been agreed to by the vestry. If a paid constable be thus appointed, the justices, if they think fit, need not appoint any unpaid constable, or may appoint a smaller number of unpaid constables than they had otherwise resolved on appointing for the parish. The salary of a paid constable is to be paid by the overseers out of the poor rate of the parish (5 and 6 Vict., c. 109, secs. 19 and 20).

It is further provided by the Parish Constables Act (35 and 36 Vict., c. 92), that the vestry of any parish not included wholly or in part within a borough, after due notice, may at any time resolve that one or more parish constables shall be appointed for their parish, and fix the amount of salary to be paid to each such officer. A copy of the resolution is to be delivered by one of the overseers or some other officer of the parish to the justices of the petty sessional division in which the parish is situated, and the justices may then appoint, by warrant, some fit and competent person or persons willing to serve the office to be the constable or constables for the parish. Any person so appointed will hold his office until he resigns or is dismissed for misconduct or incompetency by the justices of the division, or the vestry determine to discontinue the appointment of a constable at the expiration of not less than six months from the day on which a copy of the resolution is delivered to the justices of the division. The salary of a constable so

appointed is to be paid out of the poor rate of the parish. If the vestry deem it right that the salary should be increased at any time when the office is not vacant, they may, upon due notice, pass a resolution to that effect, and a copy of the resolution is to be delivered by the overseer or other officer to the justices in petty sessions, and a copy is to be endorsed on the warrant of appointment and signed by two of the justices at the petty sessions (sec. 4).

Two or more parishes not included wholly or in part within a borough may unite for the appointment by the justices of a constable, if the vestries pass separate resolutions and agree upon the proportionate part of the salary to be paid in respect of each parish ; and in that case the justices, or if the parishes are situated in two petty sessional divisions, the justices of each of the two petty sessional divisions, may appoint the same person to be the constable for the parishes so united, to hold his office at one salary payable where requisite out of the poor rate of the several parishes according to the proportions agreed upon. The amount to be paid by each parish is to be certified by the justices by endorsement on the warrant of appointment (35 and 36 Vict., c. 92, s. 5).

When a paid constable has been appointed for any parish prior to the passing of the Parish Constables Act (10th August, 1872), he may continue to hold his office in like manner as if that Act had not passed (35 and 36 Vict., c. 92, s. 6).

A relieving officer is not disqualified for appointment as a paid constable, if the consent of the Local Government Board is obtained to his holding the office (13 and 14 Vict., c. 101, s. 6).

Vacancy in Office of Constable.

If, in the case of a parish in which the appointment of a parish constable is required by the Court of

General or Quarter Sessions, the constable dies or becomes disqualified, or is discharged during his year of office, the overseers must give notice thereof to a justice of the peace acting for the division in which the parish is comprised (5 and 6 Vict., c. 109, s. 16; 13 Vict., c. 20, s. 1).

Constables' Expenses, &c.

No charge is to be made nor any fee received by a *paid constable* appointed on the application of the vestry in respect of any service rendered by him to the parish for which he is appointed generally, or to a parish officer of the parish in respect of matters belonging to his office (35 and 36 Vict., c. 92, s. 8).

Where in proceedings taken by or on behalf *of any parish officer who is paid a salary for his services*, in respect of any matter connected with the duty of his office, the justices award costs to be paid by the defendant or the party complained against, they may, in settling the amount of the costs, allow in respect of the services of the constable such fees and allowances in accordance with the scale in force in the county as may appear to them to be just, and the fees and allowances so allowed are to be received by the constable, and to be paid by him to the overseers of the parish, to be applied in aid of the poor rate (35 and 36 Vict., c. 92, s. 9).

Subject to these provisions, the overseers are, *upon the order of justices in petty sessions*, to pay out of the poor rates the amount payable, according to the table of fees, to the clerk to the justices for the performance of duties under the Parish Constables Act (5 and 6 Vict., c. 109), and to the constables in respect of duties for which payment is not by law charged upon the county rate (5 and 6 Vict., c. 109, s. 17; 13 Vict., c. 20, s. 2). No payment so made by the overseers to a constable, in obedience to an order of justices is

to be disallowed by the auditor (11 and 12 Vict., c. 91, s. 6).

Where any fee or allowance is claimed by a constable in respect of any service rendered to an overseer, surveyor of highways, or other officer of the parish, the same, if lawfully due, may be paid to him without any order of justices; but if payment is refused, he may apply to the justices in petty sessions for an order for the payment; and the justices, after summoning the overseer, surveyor, or other officer, may make an order upon him for the payment of the fee or allowance, and the order, if not obeyed, will be enforceable under the Summary Jurisdiction Act, 1848. When any overseer, surveyor, or other officer pays money in obedience to such order, the payment is not to be disallowed by the auditor or other authority competent to allow or disallow the accounts of the officer on any ground whatsoever (35 and 36 Vict., c. 92, s. 12).

The fees and allowances to constables settled by the justices at their General or Quarter Sessions, with the consent of one of her Majesty's Principal Secretaries of State, are to continue in force until, with the like consent, they are altered by the justices (sec. 11).

DUTIES UNDER THE PUBLIC HEALTH, HIGHWAY, BURIAL, ELEMENTARY EDUCATION, AND LIGHTING AND WATCHING ACTS.

DUTIES UNDER PUBLIC HEALTH ACT, 1875.

Contributions to Expenses of Rural Sanitary Authority.

The Public Health Act, 1875, divides England and Wales into sanitary districts, the districts being of two classes—urban and rural.

The *urban* sanitary districts comprise municipal boroughs, districts under improvement commissioners, and local board districts; and in those districts the town council, the improvement commissioners, or the local board, are the urban sanitary authority.

The whole country, so far as it is not included in urban districts, is divided into *rural* sanitary districts; and the area of each union or parish under a separate board of guardians not comprised in urban districts forms a separate rural sanitary district. Consequently, where any such union or parish does not include within its boundaries the whole or any part of an urban district, the whole of the union or parish is a rural district; and where part of such union or parish is comprised in an urban district, the portion not so comprised forms a rural district. In each rural sanitary district the Guardians of the union are the rural sanitary authority, certain guardians being disqualified for acting and voting.

The chief duties cast upon overseers under this Act are with respect to the payment of the contributions

required towards the expenses of the *rural* sanitary authorities.

The expenses incurred by a rural sanitary authority are divided into general expenses and special expenses.

General expenses, other than those chargeable upon owners and occupiers under the Act, are the expenses of the establishment and officers of the rural authority, the expenses in relation to disinfection, the providing conveyance for infected persons, and all other expenses not determined by the Act or by an order of the Local Government Board, to be special expenses.

The Highways and Locomotives Act, 1878 (41 and 42 Vict., c. 77), by sec. 5, provides that when a rural sanitary authority become under that Act a highway board, the expenses incurred by them as a highway board shall be deemed to be "general expenses."

Special expenses are the expenses of the construction, maintenance, and cleansing of sewers in any contributory place within the district, of providing a supply of water to any such place, and maintaining any necessary works for that purpose if and so far as the expenses of such supply and works are not defrayed out of water rates or rents, the charges and expenses arising out of or incidental to the possession of property transferred to the rural sanitary authority in trust for any contributory place, and all other expenses incurred or payable by the rural authority in or in respect of any contributory place within the district, and determined by order of the Local Government Board to be special expenses.

Where the rural authority make any sewer or provide any water supply, or execute any other work under the Public Health Act, for the common benefit of any two or more contributory places within their district, they may apportion the expense of constructing any such work and of maintaining the same

between such contributory places; and the expense so apportioned to a contributory place is to be deemed to be a special expense legally incurred in respect of that contributory place.

The overseers of a contributory place, if aggrieved by the apportionment, may, within twenty-one days after notice has been given them of the apportionment, send or deliver a memorial to the Local Government Board stating their grounds of complaint; and that Board may make such order in the matter as to it may seem equitable, and the order so made will be binding and conclusive upon all parties concerned.

General expenses are to be paid out of a *common fund* to be raised out of the poor rate of the parishes in the district, according to the rateable value of each contributory place.

Special expenses are a *separate charge* on each contributory place.

For the purposes of the Act, the following areas, situated in a rural sanitary district, are contributory places:—

(1.) Every parish not having any part of its area within the limits of a special drainage district, formed in pursuance of the Sanitary Acts or of the Public Health Act, or of an urban sanitary district; and

(2.) Every such special drainage district; and

(3.) In the case of a parish wholly situated in a rural sanitary district and part of which forms or is part of any such special drainage district, such portion of the parish as is not comprised within the special drainage district; and

(4.) In the case of a parish, a part of which is situated within an urban sanitary district, such portion of the parish as is not com-

prised within the urban sanitary district, or within any such special drainage district as aforesaid.

For the purpose of obtaining payment of the contribution of a contributory place, the rural sanitary authority are empowered to issue their precept to the overseers requiring them to pay, within a time limited by the precept, the amount specified in the precept to the rural sanitary authority, or to some person appointed by them.

Separate precepts are to be issued in respect of contributions for general expenses and special expenses; or if the precept includes both classes of expenses, the general and special expenses are to be separate items.

Where a contributory place or part of a contributory place is part of a parish, the overseers of the parish are, for the purposes of the Act, to be deemed to be the overseers of the contributory place or the part of the contributory place.

The overseers are to comply with the requisitions of the precept by paying the contribution required in respect of *general expenses* out of the *poor rate* of the parish, and with respect to *special expenses*, with the exception hereafter referred to, by raising the contribution required by the levy (in the case of an entire parish on the whole of the parish, and in the case of a contributory place, or part of a contributory place, forming part of a parish, by the levy on such place or such part of the place, exclusive of the rest of the parish) of a *separate* rate, in the same manner as if it were a rate for the relief of the poor, with the following exceptions:—

The owner of any tithes, or of any tithe commutation rent-charge, or the occupier of any land used as arable, meadow or pasture ground only, or as woodlands, market gardens or nursery grounds, and the

occupier of any land covered with water or used as a canal or towing path for the same, or as a railway constructed under the powers of any Act of Parliament for public conveyance, is, where a special assessment is made for the purpose of the rate, to be assessed in respect of such property in the proportion of one-fourth part only of the rateable value of the property; or, where no special assessment is made, to pay in respect of the property one-fourth part only of the rate in the pound payable in respect of houses and other property.

A *separate* rate as respects the powers of the overseers as to making, assessing, and levying the rate, and as to the appeal against the rate, and all other incidents except the purposes to which it is applicable, and the exemption above referred to, is subject to the same provisions as apply to a rate levied for the relief of the poor. It is not necessary, however, that the separate rate should be allowed by justices.

The overseers of a parish have the same powers of levying this separate rate in a contributory place or part of a contributory place, forming part of their parish, as they would have if the contributory place or the part of the contributory place formed the whole of the parish.

It is, however, to be observed that it is provided, with the view of meeting the difficulty which would otherwise arise in consequence of the amount of charges for special expenses in a contributory place being so small that a separate rate could not be conveniently assessed for the same, that where the amount required by any precept or precepts from a contributory place in respect of special expenses is less than ten pounds, or is so small that a rate of less than one penny in the pound would be required to raise the same, the overseers shall not assess and levy any special rate for the same, but shall pay the amount as if it formed part of the

contribution required from them in respect of general expenses.

Where a contribution for *general expenses* is required from a contributory place or part of a contributory place which is part of a parish, the overseers are from time to time to levy such increase of rate from the contributory place or such part thereof as may be sufficient to recoup the parish for the sum it has paid on account of the contributory place or the part of such place in respect of general expenses, and carry the same to the general account of the parish. The increase of the rate is to be raised in the contributory place or part of a contributory place by an addition to the poor rate, or by a separate rate to be assessed, made, allowed, published, collected, and levied in the same manner as a poor rate.

The officers ordinarily employed in the collection of the poor rate, if required by the overseers, are to collect any such separate rate, and receive out of the rate such remuneration for the additional duty as the overseers, with the consent of the vestry, may determine.

The overseers, at the expiration of their term of office, are to pay any surplus in their hands arising from any separate rate levied above the amount for which the rate was made to the rural sanitary authority or to such person as they may appoint, to the credit of the contributory place within which or within part of which the rate was made, and the surplus is to go in reduction of the next call that may be made on the contributory place or the part of such place for defraying the expenses incurred by the rural sanitary authority.

If the amount required by any precept of a rural sanitary authority to be paid by the overseers be not paid as directed by the precept, and within the time specified, the rural sanitary authority will have the

same remedy for recovery from the overseers of the amount as guardians have for recovery from overseers of contributions of parishes.

The accounts of overseer under the Public Health Act are required by that Act to be audited in like manner as the poor rate accounts.

For the purpose of the election of a local board in a local board district the overseers or other officers of a parish wholly or in part within the parts for which the election is held, and having the custody of the poor rate books relating to the parish, are to permit them to be inspected, and copies or extracts to be taken therefrom by the returning officer. Any person having the custody of the books who refuses to permit them to be inspected, or copies or extracts to be taken therefrom, is liable to a penalty not exceeding £5.

When for the purposes of the Public Health Act it is necessary to obtain a resolution of the owners and ratepayers of a district situated in a rural sanitary district, the summoning officer will be the churchwardens or one of them having jurisdiction co-extensive with the place, or if there are no churchwardens, the overseers or one of them having the like jurisdiction. If there are no such officers having jurisdiction in and co-extensive with the place in respect of which the resolution is to be passed, or if the officer in any case neglects or is unable or refuses to perform the duties of summoning officer, a person is to be appointed for the purpose by the Local Government Board. The summoning officer will be the chairman of the meeting convened by him, unless he is unable or unwilling to preside; and in the event of a poll it will devolve on the summoning officer to act as returning officer for the purpose of the poll.

DUTIES UNDER HIGHWAY ACTS.

When a highway board has been constituted for a district under the Highway Act of 1862 (25 and 26 Vict., c. 61), the board are empowered to issue precepts to the waywardens or overseers of the parishes comprised in the district, stating the sum to be contributed by each parish, and requiring the officer to whom the precept is addressed, within a time to be limited by the precept, to pay the sum therein mentioned to the treasurer of the board (27 and 28 Vict., c. 101, s. 33).

Where a highway parish is not a parish separately maintaining its own poor, or where in any parish it has, for a period not less than seven years immediately preceding the passing of the Highway Act, 1862, been the custom of the surveyor of highways for the parish to levy a highway rate in respect of property not subject by law to be assessed to the poor rates, the precept of the highway board is to be addressed to the waywarden of the parish; and in all other cases the precept is to be addressed to the overseers (*ibid.*).

Where the precept is addressed to the overseers, they are to pay the sum thereby required *out of a poor rate* to be levied by them, or out of any moneys in their hands applicable to the relief of the poor.

In *R.* v. *Heath*, (L. R., 1 Q. B., 218; 35 L. J., M. C., 113,) it was held that the effect of this provision, coupled with the 5 and 6 Will. IV., c. 50, s. 33, is not to alter the liability to highway maintenance, and that where a poor rate was made at the rate of 1*s.* in the pound, 8*d.* in the pound being required for the relief of the poor, and 4*d.* in the pound for the precept of the highway board, the assessment of the appellant who had been exempt from highway rate should be reduced to 8*d.* in the pound. The most practical

mode of carrying out the effect of the decision will apparently be for the overseer to enter in the rate book as irrecoverable the amount to be allowed in respect of the exemption. It was further held that in the case of a poor rate levied for the contribution to the highway board as well as the relief of the poor the amount assessed for the highways should appear on the face of the rate, so that the ratepayers may see how much is for the maintenance of the poor, and how much for the repair of the highways.

No contribution required to be paid by any parish at any one time in respect of highway rates is to exceed the sum of 10*d.* in the pound, and the aggregate of contributions required to be paid by any parish in any one year in respect of highway rates is not to exceed the sum of 2*s.* 6*d.* in the pound, except with the consent of four-fifths of the ratepayers of the parish in which such excess may be levied, present at a meeting specially called for the purpose, of which ten days' previous notice has been given by the waywarden of the parish, and then only to such extent as may be determined by the meeting.

All sums payable in pursuance of the precepts of a highway board are subject to all charges to which ordinary highway rates are subject by law.

The overseers, to whom precepts of a highway board are directed, have the same powers, remedies, and privileges for assessing and levying any rates required to be levied for making payments to a highway board as they have in the case of ordinary rates for the relief of the poor (sec. 34).

If any payment required to be made by the overseers of money due to the highway board is in arrear, the overseers may be summoned to show cause at petty sessions why such payment has not been made ; and the justices, if they think fit, may cause the

amount, together with the costs, to be levied and recovered from the overseers by distress and sale of their goods (sec. 35).

Within thirty days after the audit of the accounts of the highway board, a statement, showing the receipts and expenditure and other particulars in respect of each parish in the district, will be sent to the overseers (sec. 36).

In the six counties in South Wales the overseers are, under the 23 and 24 Vict., c. 68, s. 22, to levy separate rates for raising the money required by the highway boards in those counties. With regard to the accounts with respect to such rates and their audit, see p. 152.

DUTIES UNDER BURIAL ACTS.

Contributions to Burial Board.

When a burial board has been elected for a parish by the vestry, the overseers, upon receipt of a certificate, under the hands of such number of the members of the board as are authorized to exercise the powers thereof, of the sums required for defraying the expenses of the burial board, are to pay such sums out of the rates for the relief of the poor (15 and 16 Vict., c. 85, s. 19). Provision is made by the 18 and 19 Vict., c. 128, s. 13, with regard to levying a rate for defraying the expenses of a burial board when the board has been constituted for part of a parish separately maintaining its own poor. With respect to the accounts as to a rate made for part of a parish under the last mentioned Act, and the audit of such accounts, see p. 152.

Where a rate is made over part of a parish only, the officers ordinarily employed in the collection of the poor rate, are, if required by the overseers, to collect such rate, and are to receive out of the same such

remuneration for the additional duty as the overseers, with the consent of the vestry, may determine (42 and 43 Vict., c. 54, s. 17).

Expenses of maintaining Closed Burial Grounds.

When a churchyard or burial ground has been closed under an order in council, the burial board or churchwardens, as the case may be, are to maintain the churchyard or burial ground in decent order, and do the necessary repairs of the walls and fences; and the expenses so incurred are, on the certificate of the burial board or churchwardens, to be paid by the overseers out of the poor rate of the parish, unless there be some other fund legally chargeable with the expenses (18 and 19 Vict., c. 128, s. 18).

The expenses incurred by the churchwardens or other persons in carrying out any directions of an order in council, for preventing any vaults or places of burial from becoming dangerous or injurious to the public health, are also to be paid out of the poor rate of the parish (20 and 21 Vict., c. 81, s. 23).

Provision of Mortuaries.

The churchwardens and overseers of any parish for which there is no burial board may, with the approval of the vestry, hire, take on lease, or otherwise provide fit and proper places in which bodies may be received and taken care of previously to interment; and make arrangements for the reception and care of the bodies to be deposited there (15 and 16 Vict., c. 85, s. 42).

DUTIES UNDER ELEMENTARY EDUCATION ACTS.

Contributions to School Board.

When a school board has been constituted for a parish or township not comprised in the metropolis

or in a municipal borough, and the board issue their precept to the overseers, requiring them to pay the amount specified in the precept to the treasurer of the board, the overseers must pay the amount accordingly; and the receipt of the treasurer will be a sufficient discharge for the sum so paid. If the overseers have no moneys in their hands in respect of the poor rate out of which they can pay the contribution, they are to levy a poor rate, or an increase of that rate for the purpose; or if they have paid the amount, then, for the purpose of reimbursing themselves, they have like powers of levying a rate or an increase of the rate (33 and 34 Vict., c. 75, s. 54).

When a united school district has been formed, the amount required by the school board will be apportioned amongst the several parishes constituting the district, in proportion to the rateable value of the parishes; and precepts will be issued to the overseers of the several parishes accordingly (sec. 55).

In a case in which one school district contributes towards the expenses of the schools in another school district, the precept of the school board of the school-owning district may be sent either to the school board, if any, of the contributing district, or to the overseers of the parish which constitutes that district (sec. 55).

If the overseers make default in paying the amount specified in a precept of the school board, or if the school board require to raise a sum from any place which is part only of a parish or township, the school board, without prejudice to any other remedy, may appoint an officer or officers with powers of levying the necessary rate (sec. 56).

In a case in which the overseers of a parish failed to pay the amount called for by a precept of the school board, the Court of Queen's Bench held that the fact that the board might themselves appoint an officer to raise the sum required did not interfere with their

right to ask for a mandamus, and accordingly granted a mandamus to the overseers commanding them to pay the amount specified in the precept, and if necessary to levy a rate for the purpose.

As to the books and accounts with regard to school board rates, see p. 152.

Inspection of Rate Book.

In certain cases the school board are empowered to appoint an officer for the purpose of making and levying a rate for defraying the sum due from a parish or part of a parish, and any person so appointed is entitled to have access to and use of the documents of the overseers of the parish or place relative to the poor rate, and of all the valuation lists and rate books of the parish which he may require (33 and 34 Vict., c. 75, s. 56).

The overseers and other persons having the custody of the valuation list and rate book are, when required by a school board, to produce such list and rate book to the school board, and allow the school board and any person appointed by them to inspect the same, and take copies of or extracts therefrom.

Returns.

The overseers of any parish not included in the metropolis or a municipal borough, and for which no school board has been established, are, when so required by the Education Department, to furnish returns containing such particulars with respect to the elementary schools and children requiring elementary education in their parish as the Education Department may require. The overseers may, with the sanction of that department, employ persons to assist in making the returns, and pay those persons such remuneration as the Treasury may sanction.

That remuneration, and all such other reasonable expenses incurred by the overseers in making the returns as the Treasury may sanction, will be paid by the Education Department (33 and 34 Vict., c. 75, secs. 67, 69.)

School Board Elections.

If any overseer or other officer has in his possession or under his control any rate book or other document which, under the Elementary Education Acts, 1870 and 1873, or any order made thereunder, constitutes the register of persons entitled to vote at an election of a school board, or at the passing of a resolution for an application for a school board, and such overseer or other officer refuses or fails to comply with the directions of any order of the Education Department made in pursuance of the Elementary Education Acts, 1870 and 1873, with respect to the production, inspection, or copying of the book or document, or the assisting any returning officer at any such election or passing of a resolution, such overseer or officer is liable, on summary conviction, to a penalty not exceeding five pounds for every day during which he so refuses or fails (36 and 37 Vict., c. 86, s. 7).

Expenses of School Attendance Committees.

In some instances urban sanitary authorities, other than town councils, are empowered by the 39 and 40 Vict., c. 79, s. 33, with the sanction of the Education Department, to appoint school attendance committees. In such cases the expenses of the school attendance committee are to be paid out of a fund to be raised out of the poor rate of the parish or parishes comprised in the district of the urban sanitary authority, according to the rateable value of each parish. For the purpose of obtaining payment of such expenses the sanitary authority will have the same power as a

board of guardians have for obtaining contributions to their common fund under the Poor Law Acts (see p. 155).

When the guardians appoint a school attendance committee, the expenses of the committee are in like manner to be paid out of a fund to be raised out of the poor rate of the parishes in which the committee act, according to the rateable value of each parish. The guardians, for obtaining payment of these expenses, have the same powers as they possess for obtaining contributions to the common fund of the union (39 and 40 Vict., c. 79, s. 31).

Where part of a parish only is within the jurisdiction of a school attendance committee, a rate in the nature of a poor rate may be levied therein by the overseers for the purposes of the Education Acts, either as a separate rate or as an addition to a poor rate; and the guardians for such purposes have the same power of obtaining payment of a contribution from such part of a parish as they have of obtaining a contribution from a whole parish (39 and 40 Vict., c. 79, s. 49).

As to the books and accounts to be kept with regard to a rate levied in part only of a parish and the audit of such accounts, see p. 152. By sec. 17 of the Poor Law Act, 1879, it is provided that where a rate is levied by the overseers of a parish over part of the parish only, the officers ordinarily employed in the collection of the poor rate shall, if required by the overseers, collect such first-mentioned rate, and shall receive out of the same such remuneration for the additional duty as the overseers, with the consent of the vestry, may determine.

Publication of Notices.

Notices and other matters required by the Elementary Education Acts to be published are, unless other-

wise expressly provided, to be published either by advertisement, and by affixing the same on the doors of churches and chapels, and other public places, or in such other manner as the Education Department may either generally or with respect to any particular district, place, or notice, or class of districts, by order determine, as being in their opinion sufficient for giving information to all persons interested; and all overseers, assistant overseers, and officers of guardians are to comply with the directions of the Education Department with respect to such notices, and any expenses incurred by them in carrying into effect this section may be paid as their expenses under the Acts relating to the relief of the poor (36 and 37 Vict., c. 86, s. 20).

Exception to Prohibition of Employment of Children.

The school board or school attendance committee as the case may be, are empowered, if they think fit, to issue a notice exempting from the prohibitions and restrictions of the Education Act, 1876, the employment of children above a certain age for the necessary operations of husbandry and the ingathering of crops for the period to be named in the notice; but the period or periods so named by the authority shall not exceed in the whole six weeks between the 1st of January and the 31st of December in any year. When any such notice is issued, a copy is to be sent to the overseers, and the overseers are to cause the notice to be affixed to the doors of all churches and chapels in the parish (39 and 40 Vict., c. 79, s. 9).

Balance Sheet of Accounts.

Within thirty days after the balance sheet of the accounts of the school board is signed by the auditor, a copy will be sent to the overseers of each parish in the district (33 and 34 Vict., c. 75, s. 62).

Where a parish is situated partly within and partly without a borough, the part situate outside of the borough is to be taken to be, for the purposes of the Education Acts, a parish by itself, and the overseers of the whole parish are to be deemed to be the overseers of any part of the parish (33 and 34 Vict., c. 75, s. 77 ; 39 and 40 Vict., c. 79, s. 49). As to the books and accounts to be kept with regard to a rate levied in part only of a parish, and the audit of such accounts, see p. 152. With respect to the remuneration for the collection of the rate, see p. 154.

LIGHTING AND WATCHING ACT.

When the Lighting and Watching Act (3 and 4 Will. IV., c. 90) has been adopted in a parish, and the inspectors issue an order to the overseers requiring them to levy an amount for the purposes of that Act, the overseers, for the purpose of collecting and levying the necessary rate, are to proceed in the same manner, and have the same powers, as for levying a poor rate. The total amount of the sum to be collected and levied for the purposes of the Act within any one year is not to exceed such sum as may have been agreed on by the inhabitants of the parish. The sum is to be assessed upon the full and fair annual value to which the property within the parish is rateable, according to the last valuation for the poor rate ; but owners and occupiers of houses, buildings, and property (other than land and tithes) are to be rated at a rate three times greater than that at which the owners and occupiers of land and tithes are rated—*e.g.*, when houses are rated at 3*d.* in the pound, land and tithes are to be rated at 1*d.* in the pound. When, according to the poor rate, the same person is rated in one sum in respect of land, and also of houses, buildings, and other property, the overseers are to cause the land, and also the houses,

buildings, and other property, to be separately assessed, and the sum authorized by the Act to be levied is to be assessed accordingly. A courtyard, or yard, or garden (not being a market garden or nursery ground), is to be included in the assessment of the house, buildings, or other property to which it is attached. Such land, houses, buildings, and other property are not, however, in the whole, to be assessed at a higher amount than they were in the last poor rate (secs. 32, 33, 34).

The overseers are to pay over to the treasurer appointed under the Act the amount mentioned in the order of the inspectors, within three calendar months from the delivery of the order. At the time of making any payment to the treasurer, they are to deliver to him a note in writing, signed by them, specifying the amount so paid. The receipt of the treasurer for the amount paid to him will be a sufficient discharge to the overseers for the amount, and is to be allowed as such in passing their accounts (sec. 36).

If the overseers fail to pay the money required within the time specified in the order, any justice may, on complaint of the treasurer or one of the inspectors, summon the overseers to appear before two justices, who may issue their warrant for levying the amount, or so much thereof as may be in arrear, by distress and sale of the goods of all or any of the overseers (sec. 38).

When the overseers go out of office before they have collected or levied the amount specified in the order of the inspectors, they are to deliver to the succeeding overseers, within seven days from the time they go out of office, the order issued by the inspectors, and a full account in writing of the names of the persons from whom any money is due on account of the rate; and the succeeding overseers have the same powers for the collection and recovery of the moneys

due, and are liable to the same penalties in case of non-payment to the inspectors, as their predecessors (sec. 35).

The accounts as to the lighting and watching rate must be kept separate and distinct from the poor rate accounts (sec. 36). As to the books and accounts to be kept with regard to the lighting and watching rate, and the audit of such accounts, see p. 152.

When the Act has been adopted for only part of any parish, the overseers have the same duties with regard to levying and raising the rates within the part of the parish adopting the Act as they would have if it had been adopted for the whole parish, township, or place for which they act (sec. 73).

As to the remuneration of the officers ordinarily employed in the collection of the poor rate for the collection of the lighting and watching rate, when the rate is levied over part only of a parish, see p. 154.

EXPENSES UNDER ACTS AS TO PUBLIC LIBRARIES AND MUSEUMS, BATHS AND WASH-HOUSES, PUBLIC PARISH IMPROVEMENTS, &c.

PUBLIC LIBRARIES AND MUSEUMS.

The expenses of calling and holding a meeting of ratepayers to determine whether the Public Libraries and Museums Act shall be adopted in a parish, and the expenses of carrying the Act into execution, to such amount as may be from time to time sanctioned by the vestry, are to be paid out of a rate to be made and recovered in like manner as a poor rate, except that every person occupying land used as arable, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, is to be rated in proportion of one-third only of the full annual value of such property. The amount of the rate to be levied in any one year in any parish for the purposes of the Act is not to exceed one penny in the pound. But if the adoption of the Act has been subject to a stipulation that the rate to be levied shall be less than the maximum prescribed by the statute, no rate is to be made in excess of the sum so agreed upon.

The vestry to be called for the purpose of sanctioning the amount to be raised for defraying the expenses under the Act is to be convened in the manner usual in the parish, and the amount proposed to be levied is to be stated in the notice of the meeting.

The notices requiring the payment of the rate are to set forth the proportion which the amount to be thereby raised for the purposes of the Act bears to the

total amount of the rate (18 and 19 Vict., c. 70, s. 13; 40 and 41 Vict., c. 54).

When the vestries of two or more neighbouring parishes have mutually agreed to adopt the Act, the expenses are to be borne by the parishes in such proportions as the vestries may mutually approve, and the proportion of each parish is to be paid out of the poor rate.

Public Baths and Wash-houses.

When the "Acts to encourage the Establishment of Public Baths and Wash-houses" have been adopted in a parish not comprised in the district of an urban sanitary authority, and commissioners have been appointed under that Act, the expenses of carrying the Act into execution, to such amount as may be sanctioned by the vestry are to be paid out of the poor rate of the parish. For defraying such expenses, the vestry may order the overseers to *levy with and as part of the poor rate* such sums as the vestry deem necessary; and the amount is to be assessed, levied, and paid, and recovered in like manner, and with the like powers and remedies in all respects, as the poor rate. The amount so levied is to be paid by the overseers, according to the order of the vestry, to such person as may be appointed by the commissioners to receive the same, and his receipt will be a sufficient discharge to the overseers for the payment, and is to be allowed accordingly in passing their accounts (9 and 10 Vict., c. 74, s. 17).

Any surplus moneys which may be at the disposal of the commissioners are to be paid to the overseers, in aid of the poor rate of the parish (sec. 18).

Public Parish Improvements.

The ratepayers of any parish maintaining its own poor, the population of which, according to the last

census, exceeds 500 persons, may adopt the Act (23 and 24 Vict., c. 30), "to enable a majority of two-thirds of the ratepayers of any parish or district to rate their district in aid of public improvements for general benefit within their district." Where that Act has been adopted, the ratepayers may "purchase or lease lands, and accept gifts and grants of land for the purpose of forming any public walk, exercise, or play-ground, and levy rates for maintaining the same, and for removal of any nuisances or obstruction to the free use and enjoyment thereof, and for improving any open walk or footpath, or placing convenient seats, or shelters from rain, and other purposes of a like nature." The rate (which is not to exceed *6d.* in the pound) must be agreed to by a majority of at least two-thirds in value of the ratepayers assembled at a meeting convened for the purpose of making such a rate. Previous to any such rate being imposed, a sum not less than half the amount of the estimated cost of the proposed improvement must be raised, given, or collected by private subscription or donation (23 and 24 Vict., c. 30).

Lodging-Houses for Labouring Classes.

When the "Act to encourage the establishment of Lodging-Houses for the Labouring Classes" has been adopted in a parish otherwise than by an urban sanitary authority, and commissioners are appointed by the vestry, the expenses of carrying the Act into execution, to such amount as may be from time to time sanctioned by the vestry, are to be paid out of the poor rate. The sums which the vestry may order the overseers to raise for this purpose are to be levied with and as part of the poor rate. The receipt of the person appointed by the commissioners to receive the amount will be a sufficient discharge to the overseers

and is to be allowed accordingly in passing their accounts. Any surplus moneys at the disposal of the commissioners is to be applied in aid of the poor rate (14 and 15 Vict., c. 34). Provision is also made by sec. 28 for the expenses in cases where two or more parishes concur in adopting the Act.

MISCELLANEOUS DUTIES.

Lunatics.

Any overseer of a parish who has knowledge that any person wandering at large in the parish (whether or not the person be a pauper) is deemed to be a lunatic, is immediately to apprehend and take him, or cause him to be apprehended and taken, before a justice of the peace; or if the overseer receive an order under the hand and seal of a justice requiring him to apprehend and bring before him or some other justice any person alleged to be a lunatic wandering at large, he is bound to do so.

An overseer of any parish who shall have knowledge that any person not a pauper and not wandering at large is deemed to be a lunatic, and is not under proper care and control, or is cruelly treated or neglected by any relative or other person having the care of him, must, within three days after obtaining such knowledge, give information thereof on oath to a justice of the peace; and he must comply with the order which may be made by the justice in the case (16 and 17 Vict., c. 97, s. 68).

Dead Bodies cast on Shore.

The churchwardens or overseers of a parish in which any dead human body is cast on shore from the sea, by wreck or otherwise, are, upon notice that the body is lying within the bounds of the parish, to cause it forthwith to be removed to some convenient place, and with all convenient speed to be interred in the burial ground of the parish; but the expenses attending the burial are not to exceed the sum allowed for the burial of persons buried at the expense

of the parish. Churchwardens or overseers neglecting to comply with this requirement are liable to a penalty of £5. A reward of five shillings is to be paid to the first person who, within six hours after the body is found, gives notice thereof to one of the churchwardens or overseers. The reasonable expenses incurred are, on the order of a justice of the peace to be repaid to the churchwardens or overseers by the treasurer of the county (48 Geo. III., c. 75).

Purchase of Fire Engine.

If the vestry of a parish where there is no town council, or local board, or other authority competent to provide the same, after due notice, resolve that the overseers shall provide any fire engine, ladder, or fire escape for general use in the parish, the overseers are to provide the same, and pay out of the poor rate the cost thereof, and of procuring a place wherein to keep it, and also the cost of maintaining it, as well as any fire engine, ladder, or escape acquired by the parish in any other manner for the general use of the parish, in a fit state of repair; together with the charges which may be necessary for the use thereof, and the cost of suitable implements and accoutrements (30 and 31 Vict., c. 106, s. 29).

Responsibility of Overseers.

No overseer is discharged, by the appointment of any collector or assistant overseer, from his responsibility for the provision and supply of moneys necessary for the relief of the poor, or for any of the purposes to which the poor rates are applicable; and every collector and assistant overseer is, subject to the rules of the Local Government Board, to obey, in all matters relating to the duties of overseers, all directions of the majority of the overseers of the parish for which he acts (7 and 8 Vict., c. 101, s. 61).

SUPERANNUATION OF COLLECTORS AND ASSISTANT OVERSEERS.

The guardians of any union or parish, and the trustees or overseers of any parish appointed or incorporated under any local Act, may at their discretion, with the consent of the Local Government Board, grant to any officer whose whole time has been devoted to the service of the union or parish, and who shall become incapable of discharging his duties with efficiency, by reason of permanent infirmity of mind or body, or of old age, upon his resigning or otherwise ceasing to hold his office, an annual allowance, not exceeding in any case two-thirds of his then salary, whether computed according to a fixed sum or to a poundage. No officer is, however, entitled to such allowance on the ground of age who shall not have completed the full age of sixty years, and shall not have served as an officer of some union or parish for twenty years at least (27 and 28 Vict., c. 42).

As there are very few parishes in which there are trustees or overseers appointed or incorporated under a local Act, the provision as regards officers of such parishes has a very limited application. Collectors of poor rates and assistant overseers who are appointed by a board of guardians under orders of the Local Government Board, whether they act for a district of parishes or one parish only, are held to be officers of the guardians, and superannuation allowances may be awarded to them, subject to the provisions of the 27 and 28 Vict., c. 42 ; but assistant overseers appointed by vestry and justices, under 59 Geo. III., c. 12, s. 7, are held not to be within the statute.

The Act above referred to required that an officer, to be entitled to superannuation allowance, should have devoted his whole time to the duties of his office; but a subsequent statute provides that "where an officer shall, at the time of vacating his office, be employed solely in the service of the guardians, he shall not be prevented from receiving a superannuation allowance by reason of his having been also employed under another public authority, provided that such last-mentioned employment shall have ceased not less than three years prior to his application for the said allowance."

If an officer seek a superannuation allowance from the guardians of any union or parish, or from the overseers of any such parish, under any statute applicable to such allowance, his service as a registrar of marriages, or under any of the provisions of the Sanitary Acts as defined by the Public Health Act, 1875, or of that Act, will not operate to prevent his obtaining such allowance (39 and 40 Vict., c. 61, s. 17).

APPENDIX.

EXTRACTS FROM THE GENERAL ORDER OF THE POOR LAW BOARD.

Dated the 14th day of January, 1867, so far as such Order relates to the Duties of Overseers of the Poor, Collectors of Poor Rates, and Assistant Overseers; and Books of Account to be kept by them.

OVERSEERS.

Art. 1.—The overseers of every parish in the union shall (except so far as such books are kept under their direction by any collector) punctually enter and accurately keep according to the forms and directions in Schedule A hereunto annexed :—

A Rate Book.—In this book shall be inserted the particulars of the assessment and collection of the poor rate of the parish, as set forth in the *Form* of Rate Book; and in addition to the declaration required by the Union Assessment Committee Act, 1862, or any Act amending the same, where the valuation list for the parish shall have been finally approved of, and elsewhere in addition to the declaration required by the statute 6 and 7 Will. IV., c. 96, such overseers shall, before any rate is presented to the justices for their allowance, sign a declaration, in words at length, of the total amount of the rate so presented for allowance, according to the form or to the effect set forth in the said *Form*. (For Form of Rate Book, and Exemplification, see pp. 241, 242.)

(*a.*)—The several columns of the *Rate Book* which contain the gross estimated rental and rateable value, and

the rate in the pound assessed upon the several persons liable to be assessed, the recoverable arrears, and the total amount to be collected, shall be added up at the foot of every page, and the several totals shall be ascertained and set forth at the foot of the rate, before the same shall be submitted to the justices for their allowance.

(*b.*)—If the overseers shall deem it convenient, the rate may be divided into several portions corresponding with the several divisions of the parish, if any, so as to bring all the rateable property of each division together, and there may be separate series of numbers for the assessments in every division, and they may in like manner bring together in the rate separate classes of rateable property.

(*c.*)—The overseers may, if they think proper, bring together and assess under one number all or any portion of the properties situated in the parish, or in any separate division thereof, if there be any, belonging to the same person, and for which he shall be liable to be assessed as owner:

Provided that nothing herein contained shall apply to any poor rate made under the authority of a local Act by persons other than the overseers.

A Book of Receipts and Payments.—On one side of this book shall be entered, according to the *Form* so named, an account of all moneys received by the overseers, by virtue of their office, on behalf of the parish; and on the other side of such book the overseers shall enter in like manner, with the proper dates, an account of all moneys paid and expended by them, by virtue of their office, on behalf of the parish, and shall sign the same in the place prescribed in the said Form. (For Form of Book of Receipts and Payments, and Exemplification, see pp. 244, 245.)

At the foot of every such account the overseers shall insert, before each audit, a "*memorandum*" in respect of each rate allowed by justices during the half-year, containing the particulars set out in the Form. (See p. 244.)

Art. 2.—The overseers shall make out, in the *Form* so named, *a balance sheet of the receipts and payments* for every half-year, according to the said Receipt and Payment Book, and shall sign the same in the place prescribed in

the said Form, and deliver such balance sheet, and a duplicate thereof, to the auditor at the audit of their accounts, to be by him examined and signed. One of these sheets shall be delivered to the clerk of the guardians as herein-after directed; and the other shall, together with the book of receipts and payments, be laid by the overseers before the next meeting of the vestry; and such balance sheet shall be preserved among the other parochial documents, and be open to the inspection of the ratepayers of the parish. (For Form of Balance Sheet of Receipts and Payments, and Exemplification, see pp. 246, 247.)

Art. 3.—In every case in which there are more than thirty ratepayers on the Rate Book, and in which there is no collector, the overseers shall, and in cases where there is a less number of ratepayers, the overseers may, use—

A Rate Receipt Check Book, the leaves of which shall contain the *Form* set forth in the schedule. The receipts and notes thereof shall be numbered consecutively with numbers corresponding with those in the Rate Book. (For Form of Rate Receipt Check Book, and Exemplification, see p. 248.)

They may also, where they deem it expedient, use—

A General Receipt Check Book for any sum received on account of such parish other than in respect of rates. (For Form of General Receipt Check Book, and Exemplification, see p. 252.)

The remaining portion of this article was rescinded, and other provisions substituted by the general order of the 14th of June, 1875. The substituted provisions are as follows:—

"In every parish in which there are more than thirty ratepayers on the Rate Book, and in which there is no collector, and in every parish in which there is a collector, the overseers *shall* cause a *demand note* to be printed in the *Rate Receipt Check Book*, according to the Form in the said schedule, but containing also a statement of the rateable value of the premises assessed, which demand note shall be numbered so as to correspond with the number of the receipt, and shall show the particulars of the claims or the purposes for which the rate is made. Such demand note

shall be detached from the Rate Receipt Check Book, and left with the ratepayer or at his address when the payment of any poor rate, either in one sum or by instalments, is first demanded."

For Form of Demand Note see p. 248.

Art. 4.—When the whole or the balance of the amount due for poor rate shall be received from any person assessed, at that time, and not before, the receipt applicable to such person's assessment shall be detached from the Rate Receipt Check Book; and the same shall be delivered, stamped with an adhesive stamp where the amount of the payment shall render such stamp necessary, to the person paying the same, and the note shall be retained in the book.

In the receipt and in the note thereof so retained, the true date of the payment of the money shall be inserted.

When payment of any rate shall be received by instalments, the fact of every payment shall be noted on the back of the receipt and on the note thereof, and the receipt shall not be given to the person paying the rate until the whole amount of the rate shall have been received; but an acknowledgment of the amount received shall be given in writing upon the demand note, or otherwise, as it shall be found convenient.

Art. 5.—The overseers of every parish shall, whenever they are required so to do by the auditor for the time being, or by the Poor Law Board, accurately and truly make out a *Terrier* of the lands and tenements, and an *Inventory* of stock, moneys, goods, and effects belonging to such parish, or given or applicable in aid of the poor rates thereof, according to the *Forms* so named. (For Forms of Terrier and Inventory, and Exemplification, see pp. 253, 254.)

COLLECTOR OF THE PARISH.

Art. 6.—Every collector appointed for a parish shall enter up so much of any books or forms of the overseers relating to the valuation list or to the collection of the poor rate as he may be directed to enter up by the overseers for the time being, and shall enter in *the Rate Book* all such particulars of every assessment as he shall be directed by

such overseers to enter therein; and every such collector shall attend before the auditor at the same time as the overseers of the parish for which he acts:

Provided that the signature of any such collector to any book presented to the auditor shall not be taken to stand for or supply the place of the signature of any overseer which may be otherwise required by this order.

Art. 7.—Every such collector shall in all cases fill up and use, as is herein-before directed in the case of overseers of parishes in which there are more than thirty ratepayers on the Rate Book, a *Rate Receipt Check Book*, in the form herein-before prescribed:

Provided that, if the guardians or the overseers direct, he shall keep an additional book, to be termed the *Instalment Rate Receipt Check Book*, according to the form in the said schedule (A) annexed, which shall be used by him as and when he receives any sum on account of the rate short of the full amount due. The receipt therefrom shall be given to the person paying, and the amount and date shall be entered in the note of this book, and upon the receipt in the other book. (For Form of Rate Receipt Check Book and Instalment Rate Receipt Check Book, and Exemplification, see pp. 250, 251.)

Art. 8.—Every collector, before he shall proceed to collect any rate, shall prepare receipts in one book, or in several, if so directed by the overseers, in the aforesaid Form, numbered both on the receipt and the note thereof with the same number consecutively throughout the book, and properly fill in the same respectively with the names of the several ratepayers, and the sum to be collected from each; and submit every such Rate Receipt Check Book, so numbered and filled up, to the overseers of the parish for which such rate is to be collected, before he proceeds to collect the rate; and such overseers shall cause the correctness of the numbering, and the correspondence of the sums, and of the names filled in, with the Rate Book to which they relate, to be ascertained, and on the leaf next after the last of the receipts so made out in respect of any one rate the said overseers shall certify the fact that such Receipt Check Book has been examined and ascertained to be

correct and shall state in words at length the number of receipts filled up for the rate then to be collected; which certificate shall be in the form set forth in the schedule, and shall be signed by the said overseers and correctly dated. (For Form of Certificate, see p. 249.)

If upon the closing of any rate there shall remain in the Rate Receipt Check Book any receipts made out for such rate unused, the collector to whom such book shall belong shall enter upon each of such receipts the reason of its not having been used, and date and sign such entry.

Art. 9.—The collector shall every week pay over all moneys collected by him, or in his hands, belonging to the parish, whenever the amount exceeds five pounds, to the banker whom the overseers may direct, to be placed to the account of one or more of them; or, if directed by one of the overseers, to the treasurer of the guardians of the union, or to any other authority, in payment of any order from such guardians or other authority then due, and in the absence of any such direction shall pay the same to one of the said overseers in person; provided that as often as at any time in the course of any week the sum or sums of money in the hands of such collector belonging to the parish shall together exceed fifty pounds, he shall forthwith pay over such sum or sums in the manner herein-before directed.

Art. 10.—Every such collector shall keep a book, to be called the *Collecting and Deposit Book*, according to the Form so named, in which shall be entered accurately, and under their true dates, all sums received and deposited and paid by him as such collector respectively, and also the number of every receipt given by such collector out of the *Rate Receipt Check Book*, or the *Instalment Rate Receipt Check Book* as the case may be; and he shall balance such book monthly, at the times specified in the following article, and the overseer shall enter his initials against every sum stated to be deposited with him, which he shall receive. (For Form of Collecting and Deposit Book, and Exemplification, see p. 255).

Art. 11.—Every such collector shall keep a book containing blank forms of *monthly statements*, according to the

Form in the schedule (A), and shall every month fill up one of such statements with the several particulars set forth in the said Form, which statement shall be made up to the last day of every calendar month inclusive; excepting in the case of the month of March, when it shall be made up to the 25th, and in that of the month of September when it shall be made up to the 29th; so that any receipts or payments on the remaining days of those months respectively shall be included in the next monthly statement; and he shall forthwith deliver a copy of such statement, signed by himself, to one of the overseers, and another to the board of guardians at their ordinary meeting next after the day when the same shall be made up. (For Form of Monthly Statement, and Exemplification, see p. 256.)

Provided that the board of guardians or the overseers may, if they think fit, require a statement, containing the several particulars set forth in the said Form, to be made out and delivered to them respectively every week or fortnight.

The overseer who receives the statement shall enter his initials in the column against the amount stated to be paid to the overseers, if he shall have received the sum there mentioned; and both he and the clerk to the guardians respectively shall mark on such statement the date of his receipt thereof, and preserve the copies delivered to him, and produce the same to the auditor at the next audit.

Art. 12.—The collector shall previous to each audit make out *an Unpaid Rates Statement*, containing a statement of the rates allowed during the last half-year, with the dates of their allowance, and showing the name of every person rated to the relief of the poor in respect of whom there shall be, at the end of the half-year for which the audit is being held, any arrear of the rate or rates made before that in the course of collection on the last day of that half-year, with the other particulars set forth in the *Form* in the schedule hereunto annexed. He shall submit it to one of the overseers for his signature, and shall produce the same to the auditor at the audit. (For Form of Unpaid Rates Statement, and Exemplification, see p. 257).

Art. 13.—In every case in which there shall be more than one collector employed in the collection of any one rate, the provisions in the several articles herein-before made shall apply to the portion of such rate assigned to each collector as if such portion were one entire rate.

Art. 14.—Provided that nothing herein contained relating to the collector shall apply to a collector appointed under any local Act by any other authority than the overseers, and provided also that where the Poor Law Board have made any special provision in respect of the making or collecting of the poor rate in any parish, the order containing such provision shall not be rescinded or affected by anything herein contained.

EXAMINATION AND CLOSING OF ACCOUNT.

Art. 26.—The overseers of every parish, and every collector acting for any parish, shall make up and balance to the 25th day of March and the 29th day of September in each year, all such books as they are required, by the Act passed in the 8th year of the reign of her Majesty Queen Victoria, intituled "*An Act for the Amendment of the Laws relating to the Poor of England*," to deposit for the inspection of the ratepayers at some house within the parish seven days at least before the audit.

Art. 36.—The salaries of the several officers of the guardians, whether for the full quarter or for any portion thereof, shall be paid at the several quarters ending at the usual feast days in the year—namely, Lady Day, Midsummer Day, Michalmas Day, and Christmas Day; and where an officer is paid according to a poundage or similar rate, the amount shall be calculated by the guardians at those several quarter days upon the amount which the said guardians shall ascertain to have been collected or earned by such officer in the quarter then ended; provided, nevertheless, that in the case of any officer whose duty it is to render accounts to the board of guardians or auditor, such officer shall submit his accounts for the quarter in question to the guardians before such payment; and further, that it shall be competent for the guardians to defer in whole or in part

the payment of the salary or other compensation of any such officer until his accounts shall have been audited and allowed by the auditor, after which audit and allowance the sum due up to the date of his accounts so audited shall be forthwith paid.

Art. 37.—Where any officer shall be entitled to be paid any extra fees or emoluments, he shall make out his account thereof quarterly, according to the above-mentioned days, and lay the same before the guardians on those days, and his claim shall be deemed to accrue at the expiration of one calendar month next following such quarter-day, providing that the guardians may, if they think fit, pay the same before the expiration of such month.

AUDITING OF ACCOUNTS.

Art. 40.—The officers of the union, and the overseers and officers of the parishes therein, who by law are bound to account to the auditor, shall attend at the time and place appointed by him for the audit of their accounts, and shall submit to the auditor all books, documents, appointments in writing, contracts, bills, orders for payment, receipts, and other vouchers containing or relating to their accounts, together with the banker's pass-books, where the overseers keep their accounts with a banker; and the same shall at the time of the audit be open to the inspection of any owner of property or ratepayer interested in such accounts but to such extent and in such manner only as will not, in the judgment of the said auditor, interfere with the audit.

Art. 52.—The personal representatives of any officer accountable under this order, dying before the half-yearly audit of his accounts, shall, so far as they may be by law required, account in conformity with the provisions herein contained, in the place of such deceased officer; and all regulations affecting the accounts of such officer shall, so far as may be otherwise lawful, affect the accounts of the personal representatives of such officer.

Art. 53.—If any person, being clerk to the board of guardians, treasurer, master of the workhouse, collector appointed by the guardians, or relieving or other officer of the said

guardians, accountable under this order, shall resign his office or be removed therefrom before the audit of his accounts shall have been held and closed, such person shall lay before the board of guardians, at a time to be fixed by them, a true and complete account of all moneys, matters, and things committed to the charge of, or collected, received, held, or distributed by such person on behalf of the union or any parish therein, in such form as he would have had to produce them before the auditor at the end of the current half-year, if he had so long continued in office; and shall deliver over all balances, books, papers, matters, and things in his hands, to the board of guardians, or to the person whom they may appoint to receive the same; subject always to the liability of such person to account to the auditor at the next audit, and without prejudice to the power of the auditor to allow or disallow the account of such person or any charge therein, or to surcharge him in respect of any charge to which he might be liable.

PURCHASE AND CUSTODY OF BOOKS AND PAPERS.

Art. 56.—The proper books and papers of account required for the overseers or collector of the parish shall be paid for out of the poor rate of the parish.

CONSTRUCTION OF ORDER.

Art. 59.—Whenever the word "overseers" is used in this order, it shall be taken to mean overseers of the poor, and churchwardens, so far as they are authorized or required by law to act in the management or relief of the poor, or in the collection or distribution of the poor rate in any parish, and to apply to the majority of the whole body of churchwardens and overseers, or of the overseers only, as the case may be.

Art. 60.—The term "collector" in the construing of this order shall be taken to apply to any person appointed under any Act of Parliament, or any order of the Poor Law Board, to collect the rates for the relief of the poor in any parish or parishes, whether such person shall be designated collector of poor rates or assistant overseer, or be called by any

other name whatever, or the collector of the guardians, as the context shall require.

Art 61. Whenever the word "parish" is used in this order, or in any other order issued by the Poor Law Board, it shall be taken to apply to any place for which a separate poor rate shall or can be made, or for which a separate overseer is or can be appointed.

COLLECTORS AND ASSISTANT OVERSEERS IN PARLIAMENTARY BOROUGHS.

An order of the Poor Law Board with reference to *collectors and assistant overseers appointed by guardians*, dated the 15th of November, 1867, which was issued to the several unions *containing a parish or parishes in a parliamentary borough*, in consequence of the passing of the Representation of the People Act, 1867, contains provisions to the following effect :—

The guardians may, if they think proper, make a reasonable increase in the salaries or other compensation now legally paid by them to such officers, of such amount and for such period as to the guardians appears suitable, and may from time to time renew, alter, or increase the compensation.

The resolution of the guardians is to be reported to the Poor Law Board for their approval, and will be of no force until approved by them.

If the Poor Law Board think proper at any time to direct the increase authorized by the order in any case to be discontinued, the payment of the increase is to cease from the time the Board specify.

If the guardians deem it expedient to make any change in the districts for which any such collector or assistant overseer shall be now acting, and the officer, and when necessary, his sureties, consent thereto, their proposal shall be submitted to the Poor Law Board, and if they approve of the same, such change may be effected, either with or without an order of the Board, as the case may require.*

* The Local Government Board are now substituted for the Poor Law Board referred to in the order.

to law, made this 1*st* day of *October*, in the year of our Lord one thousand incurred before the 1*st* day of *April* next.

COLLECTION.

over-ıle rears ɔrmer tes.		Total Amount to be Collected.			Amount actually Collected.			Uncollected at balancing this Book.								
								Recoverable Arrear at balancing the Book.			Irrecoverable at balancing this Book.					
											Amount legally excused			Otherwise not Recoverable.		
														Amount.		Causes.
13		14			15			16			17			18		19
s.	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	
5	6	165	0	6	156	8	2	6	5	0	..	12	4	1	15	0	
16	...	1	12	0	1	12	0	...	...	...	..	...	...	...	...	...	
...	...	...	6	0	...	4	6	...	...	...	..	...	...	...	1	6	Allowed to owner.
...	...	2	10	0	2	10	0	...	...	...	...	...	...	...	...	...	
...	...	1	8	0	..	...	...	...	...	...	...	...	...	1	8	0	Bankrupt, no assets.
...	...	2	0	0	2	0	0	...	...	...	...	...	...	...	...	...	
		&c.			&c.			&c.			&c.			&c.			
5	6	259	13	6	246	11	2	8	15	0	...	12	4	3	15	0	

columns of the above Rate with the Valuation List made under the authority g to the value appearing in such Valuation List.

JAMES WELLS, ROBERT TILL, } *Churchwardens.*

WILLIAM BURT, JAMES SMITH, } *Overseers.*

An Assessment for the Relief of the Poor of the Parish of *Rivers*, in the C
thousand eight hundred and seventy, after the rate of *One Shilling* in th
which Rate we declare to be payable by *two* equal instalments, to be pa

Number.	ARREARS. Due, or if excused. £	s.	d.	If excused, write the word "excused."	RATE. Name of Occupier.	Name of Owner.	Description of Property Rated.	Name or Situation of Property.	Estimated Extent. A.	R.	P.	Gross Estimated Rental. £	s.	d.	Rateable Value. £	s.	d.
1	2			3	4	5	6	7	8			9			10		
							Brought	forward	80	2	10	750	6	4	610	15	0
22	...	...	...	...	John Jones	John Jones	House...	2, Duck-lane	...	..	...	12	0	0	9	0	0
23	2	...	...	...	James Tims	Robert Young	Land ...	The Firs	30	0	0	60	0	0	55	0	0
24	...	...	...	...	John Smith	Thomas Brown	House...	9, Long-lane	...	...	..	10	0	0	8	0	0
25	...	...	...	...	Robert Bell	Thomas Wells	House...	10, Long-lane	...	...	...	10	0	0	8	0	0
26	...	...	..	...	Wm. Poor	James Williams	House...	6, Back-street.	...	...	...	10	0	0	8	0	0
								Total.	110	2	10	852	6	4	698	15	0

As to declara

FORM A.—No. 2.

THE RATE BOOK (see p. 120).

County of *Middlesex*, and for other purposes chargeable thereon, accor
ıe Pound, which is estimated to meet all the expenses for the above pu
d respectively at the following dates, that is to say, on the 4*th* day of *Octob*

						COLLECTION.—FIRST INSTALMENT.																	
													Uncollected at Balancing										
																Irrecoverable this B							
Rate at 1s. in the Pound.			Amount of Rate Assessed upon and Payable by the Owner instead of the Occupier, by virtue of the Statute or Statutes in that behalf.			Recoverable Arrears of former Rates.			Total Amount to be Collected.			Amount actually Collected.			Recoverable Arrear at Balancing the Book.			Amount legally excused.			not		Amc
11			12			13			14			15			16			17					1
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s	
30	10	9	2	14	8	6	14	3	21	19	7½	21	11	5½	...	...	...	...	3	6	...		
...	9	0	...	...	...	...	...	...	...	4	6	...	4	6	...	...	...	...	...	...	...		
2	15	0	...	...	...	2	0	0	3	7	6	3	7	6	...	...	...	...	...	...	...		
...	8	0	...	6	10	...	...	...	...	4	0	...	2	10	...	...	...	...	...	...	..		1
...	8	0	...	6	10	...	...	...	...	4	0	...	2	10	...	...	...	...	...	...	...		1
..	8	0	...	6	10	...	...	...	...	4	0	...	3	5	...	...	...	...	...	...	...		
34	18	9	3	15	2	8	14	3	26	3	7½	25	12	6½	...	...	...	...	3	6	...		7

ɔn to be made at end of Rate, see p. 94. *See also explanatory notes as to this F*

ng to law, made this 1*st* day of *October*, in the year of our Lord one
poses, which will be incurred before the 1*st* day of *April* next, and
instant, and the 1*st* day of *January* next.

		COLLECTION.—Second Instalment.														
his Book.							Uncollected at Balancing this Book.									
Balancing ok.										Irrecoverable at Balancing this Book.						
Otherwise Recoverable.		Total Amount to be Collected.			Amount actually Collected.			Recoverable Arrear at Balancing the Book.			Amount Legally Excused.			Otherwise not Recoverable		
														Amount.		Causes.
int.	Causes.	14			15			16			17			18		19
	19	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
8		15	5	4½	14	8	11½	...	8	3	...	3	6	...	4	8	
...		...	4	6	...	4	6	...	...	...	...	...	...	...	...	...	
...		1	7	6	1	7	6	...	...	...	...	...	...	...	...	...	
2	Allowed to Owner.	...	4	0	...	2	10	...	...	...	..	...	...	...	1	2	Allowed to Owner.
2	Ditto.	...	4	0	...	2	10	...	...	...	...	...	...	...	1	2	Ditto.
7	Ditto.	...	4	0	..	3	5	...	...	...	...	...	...	...	...	7	Ditto.
7		17	9	4½	16	10	0½	...	8	3	...	3	6	...	7	7	

rm, p. 243.

NOTES AS TO PRECEDING FORMS OF RATE BOOK.

Form A, No. 1, is the form of rate book when the rate is not directed to be paid by instalments, and Form A, No. 2, shows how the collection columns of the rate book may be filled up when the rate is payable by instalments.

As to the heading or title of rate, see p. 90; rates payable by instalments, and divisions of rate, p. 92; addition of columns in rate book, and declaration as to rate, p. 94; allowance and publication of rate, pp. 95, 96.

With regard to owners who voluntarily agree to pay the poor rate, or who are assessed instead of the occupiers, the entries in the form A, No. 1, in the case of *John Bell* (No. 677), show how the requisite entries are to be made in the rate book in the case of an owner who has entered into an agreement with the overseers, under sec. 3 of the Poor Rate Assessment and Collection Act, to pay the rate whether the hereditament is occupied or not.

The entries in Form A, No. 2, in the case of *Wm. Poor* (No. 26), show the mode of entering in the rate book the assessment of an owner who is rated instead of the occupier under an order of the vestry under sec. 4 of the Poor Rate Assessment and Collection Act; and the entries in the cases of *John Smith* and *Robert Bell* (Nos. 24, 25), the mode in which the additional allowances to be made, when owners who are thus rated agree to pay the rates, whether the hereditaments are occupied or unoccupied, are to be accounted for in the rate book.

FORM B.

OVERSEERS' BOOK OF

Doverton Union.

The Overseers' Account for the Half-year ending

RECEIPTS.

Dates.	Items.	£	s.	d.	Totals. £	s	d.
1870.	Balance brought forward . .	. .	. .	. .	8	7	6
Oct. 18	From J. Tillett, for Lists of Voters	. .	7	6			
,, 26	From J. Gibson, Rent of Parish cottage for quarter ended Michaelmas, 1870. . . .	2	0	0			
1871.							
Jan. 10	Ditto, Christmas, 1870 . .	2	0	0			
Jan. 30	From T. Wilson, Rent of Garrett's field for year ended Christmas, 1870	3	0	0			
Feb. 3	From Clerk to Justices for penalties to be applied in aid of Poor Rate	. .	15	0			
					8	2	6
Mar. 25	From Poor Rate allowed on 1st October, 1870, and arrears as per memorandum below . .	. .	. .	. .	246	11	2
					263	1	2
	Memorandum.						
	Rate allowed on 1st day of October on £5,088, at 1s. per £1 . .	. .	. .	. .	254	8	0
	Arrears brought forward . .	. .	. .	. .	5	5	6
	Total	. .	. .	. .	259	13	6
	Amount of Rates legally excused .	. .	12	4			
	Ditto not recoverable. . . .	3	15	0			
	Amount collected. . . .	246	11	2			
					250	18	6
	Balance	. .	. .	. .	8	15	0

We declare the entries in the above Account and Memorandum have hereunto subscribed our names,

NOTE.—This Account, as well as the Rate Books and other deposited for inspection *seven* clear days at least before the day fixed

RECEIPTS AND PAYMENTS.

Parish of Whitham.

the 25th day of March, 1871.

PAYMENTS.

Dates.	Items.	£	s.	d.	Totals. £	s.	d.
1870.							
Oct. 22	By Treasurer of the Union . .	13	9	8			
,, 27	,, ditto	55	9	0			
Nov. 6	,, ditto	37	1	4			
					106	0	0
,, 13	,, Treasurer of Highway Board .	. .	. .	. .	26	10	0
,, 13	,, Constables' expenses as per Order of Justices . . .	3	1	6			
,, 30	,, Registration expenses allowed by Revising Barrister . .	3	4	0			
,, 30	,, Printing, &c., Jury List . .	1	8	0			
Dec. 3	,, Relief in kind in case of sudden and urgent necessity, Ann Smith	. .	4	6			
1871.							
Jan. 4	,, Half-year's salary of J. Hutchins, Assistant Overseer . .	12	10	0			
,, 4	,, Messrs. Knight and Co., Books and Stationery, as per bill .	2	4	0			
	,, Postage and Receipt Stamps .	. .	12	0			
	,, Justices' Clerks' Fees . .	. .	10	0			
					23	14	0
Feb. 12	,, Treasurer of Union . . .	. .	. .	. .	98	15	0
	Balance against Overseers . .	. .	. .	. .	8	2	2
					263	1	2

to be true, just, and complete; and in verification thereof, we this 30th day of March, 1871.

JAMES WELLS, ROBERT TILL, } *Churchwardens.*

JAMES SMITH, WILLIAM BURT, } *Overseers.*

Accounts of the Overseers, must be made up and balanced and for the Audit. (See 7 and 8 Vict., c. 101, s. 33.)

BALANCE SHEET OF THE OVERSEERS' HALF-YEAR ENDED

Doverton Union.

RECEIVED.	£	s.	d.
Balance (if any) against the Overseers at the end of the last half-year, when the same has not been paid to the Treasurer of the Union .	8	7	6
From the Poor Rate	246	11	2
Received in aid of the Poor Rate.			
From rent of parish property . (£ 7 s. 0 d. 0)			
From sale of Lists of Voters . . (£ .. s. 7 d. 6)			
From penalties in aid of Poor Rates . . . . . (£ .. s. 15 d. 0)			
	8	2	6
Total received	263	1	2
Balance (if any) in favour of the Overseers at the end of this half-year	—	—	—
	£263	1	2

Signed this 30th day of March, 1871.

* The Overseers who are appointed at Lady-day cannot legally unless there be any arrears of Rate due out of which such sums immediate predecessors, and not discharged, which fell due within immediate predecessors. [See subsequent provision on this subject in

RECEIPTS AND PAYMENTS FOR THE 25th MARCH, 1871.

Parish of Whitham.

PAID.	£	s.	d.
Balance (if any) in favour of the Overseers at the end of the last half-year*	—	—	—
Contributions paid to the Treasurer of the Union	204	15	0
Separate Expenditure.			
County, Borough, Hundred, or Police Rate paid by Overseers	—	—	—
Constables' Expenses	3	1	6
Contribution to Highway Board	26	10	0
Expenses of Jury List	1	8	0
Registration Expenses	3	4	0
Other Smaller Payments.			
Relief in case of sudden and urgent necessity	4	6	
Books and Stationery	2	4	0
Postage and Receipt Stamps		12	0
Justices' Clerks' Fees		10	0
Half-year's Salary of Assistant Overseer	12	10	0
	16	0	6
Total expended	254	19	0
Balance (if any) against the Overseers at the end of this half-year*	8	2	2
	£263	1	2

JAMES WELLS, ROBERT TILL, } *Churchwardens.*

JAMES SMITH, WILLIAM BURT. } *Overseers.*

pay any sums which may seem to be due to their predecessors can be paid; but they may pay any debts contracted by their three months prior to the termination of the year of office of such 39 & 40 Vict., c. 61, *ante*, p. 127.]

FORM D. (See p. 128.)

THE RATE RECEIPT CHECK BOOK.

Doverton UNION. No. 56.

NOTE.*

Parish of Whitham, *the day of* , 187 .

Mr. J. Roberts.

	£	s.	d.
Rate made on the 1st day of October, 1870	1	10	0
Arrear ...	0	15	0
	£2	5	0

(*Signed*)

* This part is to be retained by the Overseers.

Doverton UNION. No. 56.

RECEIPT.

Parish of Whitham, *the day of* , 187 .

Received of Mr. J. Roberts, *the sum of* Two Pounds Five Shillings — Pence, *in respect of the Poor Rate of the above Parish, viz.:—*

	£	s.	d.
Rate made the 1st day of Oct., 1870, *on £30 Assessment, at 1s. in the Pound*	1	10	0
Arrear of former Rate ...	0	15	0
Total ...	£2	5	0

(*Signed*)

† As to demand note, see p. 131.

Doverton UNION. No. 56.

DEMAND NOTE.†

Parish of Whitham.

Mr. J. Roberts,
10, West Hill.

The Overseers of the Poor demand payment of the Poor Rate, made the 1st day of Oct., 1870, *and of the arrears of former Rates as below, now due from you.*

	£	s.	d.
Amount of Rate at 1s. in the Pound on £30 rateable value	1	10	0
Arrears	0	15	0
Total	£2	5	0

‡*Particulars of the Rate, or Purposes for which the above Rate has been made at 1s. in the Pound respectively* ... ... — Poor 9*d.*, Highway, 2*d.*, Other charges, 1*d.*

(*Signed*)

‡ *State how much for relief of the Poor, for County or Borough Rate, for Highways, and other matters.*

CERTIFICATE OF OVERSEERS TO BE ENTERED IN THE RATE RECEIPT CHECK BOOK.

Before a collector commences the collection of a rate, or instalment of a rate, the Rate Receipt Check Book, with the receipts and counterfoils duly filled up, is to be submitted to the overseers of the parish for which the rate or the instalment of a rate is to be collected; and the overseers are to sign a certificate in the following form on the leaf next after the last of the receipts made out in the book:—

"*We, the Overseers of the Poor of the (Parish or Township aforesaid), do hereby certify that we have examined this Receipt Check Book, and have ascertained the correctness of the numbering and the correspondence of the sums and names in such receipts with the Rate Book, and we certify that the Number of Receipts in this Book so filled up for this Rate amounts to**

"*Dated this* *day of*

"*Signed*_____

_____

"*Overseers.*"

* Here state the Number in Words at length.

FORM E. (See p. 128.)

RATE RECEIPT CHECK BOOK. (*a*)

ROXTON UNION. No. 410.

Counterfoil.

Note.

Parish of *Rivers*, the 3rd day of *April*, 1871.

Mr. John Smith.

Rate made on the 1st day of *April*, 1871.

	£	s.	d.
1st Instalment . .	...	3	0
Arrear	...	...	...
	...	3	0
Paid by Mr. Thos. Brown, of the Park, Owner .	...	2	3
Allowance to him, at 25 per cent.	...	...	9
	...	3	0

ROXTON UNION. No. 410.

Receipt.

Parish of *Rivers*, the 3rd day of *April*, 1871.

Thomas Brown, Owner.

Received of Mr. ~~John Smith~~ the sum of Two Shillings and Three Pence ~~Three Shillings~~ in respect of the Poor Rate of the above Parish, viz.:

	£	s.	d.
Rate made the 1st day of *April*, 1871, on £6 Assessment, at One Shilling in the pound	...	6	0
Arrear of former Rate . . .	...	...	...
Total . . .	...	6	0
1st Instalment	...	3	0
Allowance to Owner, at 25 per cent.	...	...	9
Paid by Owner	...	2	3

(*Signed*) JAMES HUTCHINS,
Collector.

(*a*) For form of demand note to be appended, see p. 248.

FORM F. (See p. 132.)

THE INSTALMENT RATE RECEIPT CHECK BOOK.

This part is to be retained by the Collector.

Doverton UNION.

NOTE. No. 11*

Parish of Whitham,
the 28th *day of* November, 1870.
Mr. J Grant,
on account of Poor Rate.

£0 7 6

See Memorandum on the Note in the Rate Receipt Check Book.

Doverton UNION.

INSTALMENT RECEIPT. No. 11*

Parish of Whitham, *the* 28th *day of* November, 1870.
Received of Mr. J. Grant,
the sum of Seven Shillings and Sixpence,
on behalf of the above Parish, on account of Poor Rate now due.

£0 7 6

(Signed)

JAMES HUTCHINS,
Collector.

* *These Numbers must correspond. They are not to be necessarily the same as in the Rate Receipt Check Book.*

FORM G. (See p. 134.)

THE GENERAL RECEIPT CHECK BOOK.

This part is to be retained by the [Collector or] Overseers.

The Doverton UNION.

Parish of Whitham,

the 10th *day of* January, 1871.

Mr. James Gibson,

For one quarter's rent

(to 25th Dec., 1870),

of Pound-end Cottage.

£2 0 0

The Doverton UNION.

Parish of Whitham, *the* 10th *day of* January, 1871.

Received of Mr. James Gibson, *the sum of* Two Pounds and —— Shillings, *on behalf of the above Parish, in respect of* one quarter's rent of Pound-end Cottage, due 25th December, 1870.

£2 0 0

(Signed)

JAMES HUTCHINS, *Collector.*

FORM H. (See p. 138.)

Terrier of Lands and Tenements belonging to the Parish of Whitham, *in the* Doverton *Union.*

Name of the Estate.	Tenure of the Estate.	Name of the Parish or place where situate.	Name of Tenant or Occupier.	Yearly Rent.	Present Application of Rents.	Date of Original Gift or Conveyance, and Trusts thereof.	Incumbrances on the Estate.	Remarks.	Signature of Overseers, and Date of Signing.
Pound-end Cottage and garden	*Freehold*	*Whitham*	*James Gibson*	£8	*In aid of Poor Rates*	17th Jan., 1801. Bequest of Thomas Garrett to Churchwardens and Overseers, for Relief of Poor of Parish.	None.	James Gibson's tenancy will cease on the 25th March next.	James Wells, Robert Till, *Churchwardens.* James Smith, William Burt, *Overseers.* 1st. Nov., 1870.
Garrett's Field ..	,,	,,	*Thomas Wilson*	£3	,,		,,		

FORM I. (See p. 139.)

Inventory of Stock, Moneys, and Effects belonging to the Parish of Whitham, *in the* Doverton *Union.*

Amount of Principal Fund.	Nature of Security in which invested.	Amount of Yearly Income.	Present Application of Income.	Date of Original Gift or Assignment and Trust thereof.	Trustees in whose Names now standing.	Remarks.	Signature of Overseers, and Date of Signing.
£150	3 per cent. Consols.	£4 10 0	In aid of Poor Rates.	Purchased on 25th March, 1868, with produce of sale of Parish Land (Torr's field).	The Guardians of the Doverton Union.	—	James Wells, Robert Till, *Churchwardens.* James Smith, William Burt, *Overseers.* 1st Nov., 1870.

THE COLLECTING AND DEPOSIT BOOK.

Doverton Union. JAMES HUTCHINS, *Collector.* Parish of *Whitham.*

RECEIPTS.													DEPOSITS.					
From Rates.						From other sources.												
Date of Receipt.	Date of the Rate, and that of the Arrears, if any.	No. of Receipt in full or of Instalment.	Amount.			Date.	On what Account, and from whom received.	Amount.			Total.			Date.	Initial of the Overseer with whom deposited.	With whom deposited, or to whom paid.	Amount.		
			£	s.	d.			£	s.	d.	£	s.	d.				£	s.	d.
1870.	Brought forward.		61	10	0						61	10	0		Brot.	forward.	61	10	0
	1870.					1870.													
Oct. 17	Oct. 1	76	1	12	0														
,, ,,	,,	83		10	6														
,, ,,	,,	84	6	7	4														
,, ,,	,,	78	2	10	0														
,, 18	,,	77		4	6														
,, ,,	,,	80	1	10	0	Oct. 18	Lists of Voters, J. Tillett.		7	6						Treasurer of the Union.			
,, 19	,,	4 Instal.		3	4														
,, 21	July 7 / Oct. 1	33		4	6						13	9	8	Oct. 22			13	9	8
,, 26	Oct. 1	109		2	6	Oct. 26	Quarter's rent of Cottage to Michs.												
,, ,,	,,	94		4	6														
,, ,,	,,	24		2	0														
,, ,,	,,	12	53	0	0														
							J. Gibson.	2	0	0	55	9	0	Oct. 27		,,	55	9	0
,, 27	,,	31	5	10	6											James Smith,			
,, 28	,,	37		4	8						5	15	2	Oct. 29	J. S.	Overseer.	5	15	2
			133	16	4			2	7	6	136	3	10				136	3	10

When the Collector deposits or pays any sum, he shall carry out the Total in this column against the entry of the sum in the Deposits; and when he deposits money with the Overseer, he shall request him to insert his initals in the proper Column.

FORM K. (See p. 136.)

THE COLLECTOR'S MONTHLY STATEMENT.

Parish of *Whitham.* Month of October, 1870.

Dr. The Ratepayers in account with the Collector. *Cr.*

	£	s.	d.		£	s.	d.
Recoverable arrears, as per last month's statement	5	5	6	Amount of Rates collected since last month's statement	133	16	4
Amount of Rate allowed on the 1st day of October	254	8	0	Do. legally excused	0	12	4
				Do. irrecoverable	1	18	0
				Do. recoverable	123	6	10
Total £	259	13	6	Total £	259	13	6

Dr. The Collector in account with the Overseers. *Cr.*

—	£	s.	d.	* Initials of the Overseer.	—	£	s.	d.
Balance (if any) in the Collector's hands at the end of last month	...	...	...	J S.	Amount deposited with the Overseers	5	15	2
					Or their Banker	61	10	0
Amount of Rates collected since	133	16	4		Do. paid to the Treasurer, by direction of the Overseers	68	18	8
Other sums than Rates collected since (viz.):					Do. paid to any other authority, with the like direction	...	...	...
Lists of voters sold	0	7	6		Balance (if any) in the Collector's hands	...	...	...
Rent of Pound-end Cottage, Michaelmas quarter (Jas. Gibson)	2	0	0					
Total £	136	3	10		Total £	136	3	10

Moneys due in aid of Poor Rates, but not yet collected.

	£	s.	d.
Nil.	...	...	...

Dated the 31st October, 1870. JAMES HUTCHINS, *Collector.*

Received the 1st day of Nov., 1870.
WILLIAM BEST, Clerk to the Guardians.
or JAMES SMITH, Overseer (*as the case may be*).

* Place for the Initials of the Overseer who, having received the money, receives this statement from the Collector.

THE COLLECTOR'S UNPAID RATES STATEMENT.

DOVERTON UNION, Parish of *Whitham.*

Showing the number of Rates made during the half-year last ended, with dates of their Allowance, and the Names of the Parties rated to the Relief of the Poor who are in arrear in respect of the undermentioned Rates made previous to and during the half-year ended (Michaelmas) Day immediately before that in course of collection on that day.

The number of Poor Rates allowed during the half-year ended at 29th September last [two].

Dates of the allowances :—27th March, 1870; 7th July, 1870.

NAMES OF PERSONS IN ARREAR.

Date of the Rate.	Number in Rate Book.	Name of the Person assessed.	Amount of Rates. £ s. d.	Reason why not paid.
1870. March 27	42	James Wilkins	0 15 0	Valuation List amended by Union Assessment Committee.
,,	14	Thomas Roberts	1 10 0	Left Parish. Address not known.
,,	16	John Watson (owner)	0 4 6	House unoccupied.
,,	78	James Wilkinson	0 5 3	Summons issued, not yet heard.
			0 14 6	Excused by order of Justices.
			3 9 3	

Dated 12th January, 1871. JAMES HUTCHINS, *Collector.*

Shown to me this 12th day of January, 1871.

JAMES SMITH, *one of the Overseers of the Parish aforesaid.*

And to me this 21st day of January, 1871,

ROBERT THOMSON, *Auditor.*

If the collector should be provided with a list of persons legally excused by a written order of the justices, and whose names have been duly struck out of the rate by such justices, in conformity with the statute 54 Geo. III., c. 170, s. 11, with the numbers placed in the rate books against their names, it will be sufficient for him to fill up the last [four*] two columns of this form, by inserting the total amount excused from each rate [and the total amount of the corresponding rateable value];* and it will not be necessary to insert the numbers or the names of the persons so excused.

* The words in brackets appear to have been included inadvertently.

FORM M. (See p. 161.)

REGISTER OF STATEMENTS OF OWNERS AND PROXIES CLAIMING TO VOTE.

The Doverton Union.

Parish of *Whitham.*

No.	Name of Owner.	Address.	Description of Property.	No. of reference to Rate Book.	Aggregate Amount of Assessment.	Name of Proxy.	Address of Proxy.	No.	Date on which statement received.
	James Glyn, &c.	The Elms, Doverton, &c.	House, 7, Ralph-street.	78	£ 50	s. 0	d. 0	John Williams.	High-street, Whitham.	1	10 Jan., 1877.

We do certify that the above is a complete and correct register of the statements received up to the 1st instant, of owners and proxies claiming to vote in the said Parish.

(Signed) JAMES WELLS, ROBERT TILL, } *Churchwardens.*

JAMES SMITH, WILLIAM BURT, } *Overseers.*

* Dated February, 1877.

* This certificate should be made before the 6th of February.

SPECIAL RATES.

GENERAL ORDER OF LOCAL GOVERNMENT BOARD, DATED 20TH MARCH, 1879, AS TO ACCOUNTS WITH REFERENCE TO SPECIAL RATES.*

To the Overseers of the Poor of every Parish in England and Wales;—And to all others whom it may concern:

WHEREAS by section 37 of "The Divided Parishes and Poor Law Amendment Act, 1876" (39 and 40 Vict., c. 61), which was passed on the 15th day of August, 1876, it is enacted as follows:—

"From and after the twenty-fifth day of March next, when an overseer shall make and levy any rate or assessment which is not now subject to be audited by the district auditor, or by any auditor or auditors appointed under or by virtue of the Metropolis Local Management Act, such rate or assessment, and the accounts relating thereto, shall be submitted by him, and by the collector thereof, if any, to the said auditor, in the like manner, and with the like incidents, consequences, liabilities, and power of appeal as in the case of the poor rate made by such overseer; and every other audit of every such rate or assessment, if any, shall cease.

"And the Local Government Board shall have the same power to make orders to regulate the keeping of such accounts as they have in regard to other local rates."

NOW THEREFORE, We, the Local Government Board, in pursuance of the powers given to us by the statutes in that behalf, hereby order as follows:—

* As to Special Rates, see p. 152.

Art. 1. In every case in which, after the twenty-fifth day of March, one thousand eight hundred and seventy-nine, any rate as defined in this order shall be made and levied by overseers in any parish or any part thereof, the following regulations shall be observed, except in so far as we may from time to time assent to any departure therefrom.

Art. 2. In this order—

"Rate" means any rate or assessment coming within the provisions of section 37 of the "Divided Parishes and Poor Law Amendment Act, 1876," above recited.

"Rateable value" includes net annual value and any other basis of value on which a rate is required to be assessed.

"Overseer" means any person to whom the word "overseer" in the section above recited applies; and the word "overseers" applies not only to the whole body of overseers, but also to the majority of that body.

"Collector" means any person lawfully appointed or employed to collect any rate to which this order applies.

"Parish" means any place for which a separate poor rate shall or can be made or for which a separate overseer is or can be appointed.

Keeping of Accounts.

Overseers.

Art. 3. The overseers shall (except so far as such books may be kept under their direction by any collector) punctually enter and accurately keep according to the forms and directions in the Schedule to this order—

A Rate Book, in the Form (No. 1) in the said Schedule. In this book shall be inserted the particulars of the assessment and collection of the rate and the heading or title of the rate, as set forth in the Form; and the overseers shall, before any sum of money in respect of the said rate is collected, sign a declaration, in the terms or to the effect set forth in the said form:

Provided, that in any case where overseers make a rate as defined in this order on the same day on which they make a poor rate, and where such rate as defined in this order is made over an area no part of which is outside the

area over which the said poor rate is made, then the said rate as defined in this order may be made in the same book and on the same pages thereof as the said poor rate, if the two regulations next following and marked (*a*) and (*b*) be observed.

(*a.*) On each of the several pages containing the said poor rate there shall be added, after the last column thereof, the several columns numbered from 7 to 16, both inclusive, in the Form (No. 1) in the said Schedule.

(*b.*) After the heading of the said poor rate, and before the commencement of the columns thereof and of the rate as defined in this order, the form of heading prescribed in the said Form (No. 1) in the said Schedule shall be inserted, and immediately after the signatures to the form of declaration appended to the said poor rate, the form of declaration prescribed in the said Form (No. 1) in the said Schedule shall be added.

(*c.*) Whether the rate as defined in this order be made in a separate book or in the same book with a poor rate, the several columns of the *The Rate Book* which are numbered 7, 8, 10, and 11 respectively in the said Form (No. 1), shall be added up at the foot of every page, and the several totals shall be ascertained and set forth at the foot of the rate, before any sum of money in respect of the said rate is collected.

(*d.*) If the overseers shall deem it convenient, the rate may be divided into several portions corresponding with the several divisions of the parish, if any, so as to bring all the rateable property of each division together, and there may be separate series of numbers for the assessments in every division, and they may in like manner bring together in the rate separate classes of rateable property.

A Rate Receipt and Payment Book, in the Form (No. 2) in the said Schedule. On one side of this book shall be entered an account of all moneys received by the overseers in respect of the rate, and on the other side, with the prope

dates, an account of all moneys paid and expended by them in respect thereof; and the overseer shall sign the same in the place prescribed in the said Form.

A Rate Receipt Check Book, in the Form (No. 3) in the said Schedule. The receipts and counterfoils shall be numbered consecutively with numbers corresponding with those in the rate book, and the overseers shall cause a *Demand Note* to be printed in the *Rate Receipt Check Book*, in the Form prescribed in the said Schedule, and the demand notes shall be numbered so as to correspond with the numbers of the respective receipts.

Art. 4. When the amount of the rate shall be received from any person assessed, at that time and not before, the receipt applicable to such person's assessment shall be detached from the rate receipt check book, and the same shall be delivered, stamped with an adhesive stamp where the amount of the payment shall render such stamp necessary, to the person paying the same, and the counterfoil shall be retained in the book.

In the receipt so delivered, and in the counterfoil so retained, the true date of the payment of the money shall be inserted.

If upon the closing of any rate not collected by a collector there shall remain in the rate receipt check book any receipts made out for such rate unused, the overseers shall enter upon each of such receipts the reason of its not having been used, and date and sign such entry.

Collector.

Art. 5. Every collector shall enter up so much of any books or forms of the overseers relating to the collection of the rate as he may be directed to enter up by the overseers for the time being, and shall enter in the *Rate Book* all such particulars of every assessment as he shall be directed by such overseers to enter therein; and every collector shall attend before the auditor at the same time as the overseers of the parish for which he acts:

Provided that the signature of any collector to any book presented to the auditor shall not be taken to stand for or supply the place of the signature of any overseer which may be required by this order.

Art. 6. Every collector shall in all cases fill up and use as hereinbefore directed in the case of overseers, the *Rate Receipt Check Book*, in the Form (No. 3) hereinbefore prescribed.

Art. 7. The collector, before he shall proceed to collect any rate, shall prepare receipts in one book, or in several, if so directed by the overseers, in the aforesaid form, numbered both on the receipt and the counterfoil thereof with the same number consecutively throughout the book, and properly fill in the same respectively with the names of the several ratepayers, and the sum to be collected from each, and submit every such rate receipt check book, so numbered and filled up, to the overseers before he proceeds to collect the rate; and such overseers shall cause the correctness of the numbering, and the correspondence of the sums, and of the names filled in, with the rate book to which they relate, to be ascertained, and on the leaf next after the last of the receipts so made out in respect of any one rate the overseers shall certify the fact that such rate receipt check book has been examined and ascertained to be correct, and shall state in words at length the number of receipts filled up for the rate then to be collected, which certificate shall be in the form set forth in the said Schedule, and shall be signed by the overseers and correctly dated.

If upon the closing of any rate collected by a collector there shall remain in the rate receipt check book any receipts made out for such rate unused, the collector to whom such book shall belong, shall enter upon each of such receipts the reason of its not having been used, and date and sign such entry.

Art. 8. The collector shall pay over all moneys collected by him in respect of the rate to the overseers or their banker at intervals of not more than a month, and also whenever he has fifty pounds in his hands, or more frequently if the overseers so direct him; and he shall keep a book, to be called the *Collecting and Deposit Book*, in the Form (No. 4) in the said Schedule, in which shall be entered accurately, and under their true dates, all sums received and deposited or paid by him as such collector, and also the number of every receipt given by him as such collector out of the *Rate Receipt Check Book*, and he shall balance

such book monthly, at the time specified in Art. 9; and any overseer who shall receive any money from such collector shall write his initials against the entry of the sum so deposited with him.

Art. 9. The collector shall keep a book containing blank Forms of *Monthly Statements*, in the Form (No. 5) in the said Schedule, and shall every month fill up one of such statements with the several particulars set forth in the said Form, which statement shall be made up to the last day of every calendar month inclusive, excepting in the case of the month of March, when it shall be made up to the 25th, and in that of the month of September, when it shall be made up to the 29th; so that any receipts or payments on the remaining days of those months respectively shall be included in the next monthly statement; and he shall forthwith deliver a copy of such statement, signed by himself, to one of the overseers:

Provided that the overseers may, if they think fit, require a statement, containing the several particulars set forth in the said Form, to be made out and delivered to them respectively every week or fortnight.

The overseer who receives the statement shall enter his initials in the column against the amount stated to be paid to the overseers, if he shall have received the sum there mentioned; and he shall mark on such statement the date of his receipt thereof, and preserve the copies delivered to him, and produce the same to the auditor at the next audit.

Art. 10. The collector shall, previous to each audit, make out an *Unpaid Rates Statement*, in the Form (No. 6) in the said Schedule, containing a statement of the rates allowed during the last half-year, with the dates of their allowance, and showing the name of every person rated in respect of whom there shall be at the end of the half-year for which the audit is being held, any arrears of the rate or rates made before that in the course of collection on the last day of that half-year, with the other particulars set forth in the form. He shall submit such statement to one of the overseers for his signature, and shall produce the same to the auditor at the audit.

Art. 11. In every case in which there shall be more than

one collector employed in the collection of any one rate, the provisions of the several articles hereinbefore made shall apply to the portion of such rate assigned to each collector as if such portion were one entire rate.

Examination and Closing of Accounts.

Art. 12. The overseers or the collector, as the case may be, shall make up and balance the rate book and the receipt and payment book to the twenty-fifth day of March and the twenty-ninth day of September in each year.

Art. 13. The overseers shall, as soon as they shall receive notice from the auditor of the day or days appointed by him for the auditing of their accounts, cause the following notice to be affixed on the place or places where parochial notices are usually affixed, and shall continue the same so affixed until the audit is completed :—

"Parish of .

"Notice is hereby given, that the half-yearly accounts relating to the Rate* will, on the day of , be deposited at ; and that such accounts will be open to be inspected, examined, and copied by any owner of property or ratepayer having an interest in such accounts, at any reasonable hour in the day-time, until the day of ; and that on the last-mentioned day, at the hour of , the accounts will be audited by at , when and where every such owner of property or ratepayer, who may have any objection to any matter contained in the above-mentioned accounts, may attend and prefer his objection, and the same will be heard and determined by the auditor.

"Dated

" _____ }
" _____ } Overseers."

* If the rate is levied in a part only of the Parish, this should be duly stated.

Art. 14. The overseers shall, seven clear days before the day appointed for auditing the accounts, deposit the said accounts at the place appointed, and shall permit the said accounts to be inspected, examined, and copied by any owner of property or ratepayer having an interest in the said accounts, at any reasonable hour in the day-time, after the said accounts shall have been so deposited, and previous to the day appointed for the audit.

Art. 15. In case the auditing of any of the accounts shall be adjourned for any longer period than from day to day, the overseers, on receiving from the auditor notice thereof, shall affix, in manner aforesaid, notice of the time and place of such adjournment, and of the accounts remaining to be audited, so often as such adjournment shall be made.

Auditing of Accounts.

Art. 16. The auditor shall audit the accounts of the overseers and of the collector once in every half-year, that is to say, as soon as may be after the twenty-fifth day of March and the twenty-ninth day of September: Provided always, that if the auditor shall be required by the Local Government Board to hold an extraordinary audit, either of the whole or any portion of the accounts, in addition to the ordinary audit, all the provisions herein contained, with reference to the ordinary audit, shall as far as they may be applicable, apply to such extraordinary audit.

Art. 17 The auditor, in respect of every ordinary audit, shall give to the overseers and the collector fourteen days' notice in writing of the time and place on and at which he intends to commence the audit of the accounts.

Art. 18. The overseers and the collector shall attend at the time and place appointed by the auditor for the audit of their accounts; and shall submit to the auditor all books, documents, and vouchers containing or relating to their accounts; and the same shall at the time of the audit be open to the inspection of any owner of property or ratepayer having an interest in such accounts, but to such extent and in such manner only as will not, in the judgment of the said auditor, interfere with the audit.

Art. 19. In auditing the accounts, the auditor shall see

that they have been kept and are presented in proper form, that the particular items of receipt and expenditure are stated in sufficient detail, and that the payments are supported by adequate vouchers and authority; and he shall ascertain whether all sums received, or which ought to have been received, are brought into account; and he shall examine whether the expenditure is in all cases such as might lawfully be made, and he shall reduce such payments and charges as are exorbitant; shall surcharge moneys not duly accounted for, or lost by negligence, upon the person who ought to account for the same, or whose negligence or improper conduct has caused the loss; and shall disallow and strike out such payments as are not authorized by law.

Art. 20. When the auditor disallows any payment or surcharges any sum upon any person he shall declare the ground of his decision, and offer to state such ground in writing, if required by the person aggrieved to do so, in the proper book of account forthwith, or so soon as the arrangements for the business of his audit will permit, and shall report such disallowance or surcharge to the Local Government Board.

Art. 21. The auditor shall examine and collate the several books and papers of account; and shall ascertain that the several entries correspond with and balance each other, where such balance may be required; but in case of any error caused by inadvertence or accident in any account he may require the overseers or collector rendering it to correct the same, and the overseers or collector shall make the necessary correction, and the auditor shall then deal with the account so corrected. But if the overseers or collector shall refuse to do so, the auditor shall himself make the correction, and report the circumstances of the case to the Local Government Board.

Art. 22. The auditor shall compute the several accounts so as to verify the arithmetical accuracy thereof, and the balance due to or from the overseers or the collector at the time to which the audit relates; and he shall state the balance in words at length, and certify the same by his signature or initials, and add the date of the audit: and when he certifies any sum or other matter to be due he

shall as far as practicable, enter his certificate and reasons for the same (when they are required) in some p of the book of account, which shall be free from ot writing.

Art. 23. The auditor shall receive any objection made a ratepayer, or any person aggrieved, against the accou undergoing audit, or any item or charge therein, or a vouchers or authority for the same, and shall examine i the merits of such objection, and make a decision respect the same, stating the grounds thereof, and offering to en the same in the book of account then being examined required to do so, as in the case of a disallowance or s charge.

Art. 24. The personal representatives of an overseer collector accountable under this order, dying before t audit of his accounts, shall, so far as they may be by l required, account, in conformity with the provisions here contained, in the place of such deceased overseer collector; and all regulations affecting the accounts of su overseer or collector shall, so far as may be otherwise lawf affect the accounts of his personal representatives.

Art. 25. The auditor shall, at the close of each audi transmit to the Local Government Board a statement in th Form (No. 7) in the said Schedule, showing which of th books directed by this order to be kept is not kept, or imperfectly kept, or kept in a form different from that pr scribed by the Local Government Board.

[or that part of the Parish of],
h respect to the purpose [or purposes] aforesaid, have been adopted, made this
, after the rate of in the Pound.*

COLLECTION.														
					Uncollected at balancing this Book.									
								Irrecoverable at balancing this Book.						
nt ed.	Amount actually collected. 12.				Recoverable Arrears at balancing the Book. 13.			Amount legally excused. 14.			Otherwise not recoverable.			
											Amount. 15.			Causes. 16.
	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	

† Where the Rate is levied in different proportions on different descriptions of property, this column must be divided accordingly; thus, in the case of a Rate made under the Lighting and Watching Act (3 & 4 Will. IV., c. 90) it may be—

Rate in the Pound. 8.	
(*a*.) At 3*d*. on Property other than Land.	(*b*). At 1*d*. on Land.

ish] having been duly held under the said Act on the day of 18 day of 18 ."

Ученикам было предложено составить

(FORM NO. 2.)

Rate Receipt and Payment Book.

PARISH OF .

The Overseers' Account for the Half-Year ending the day of 18 .

RECEIPTS.								PAYMENTS.							
Dates.	Items.	Totals.						Dates.	Items.	Totals.					
		£	s.	d.	£	s.	d.			£	s.	d.			
	Balance brought forward :—														
	*Memorandum.**														
	Rate allowed on day of † on £ at per £1 . .														
	Arrears brought forward . . .														
	Total														
	Amount of Rates legally excused -														
	Ditto ditto not recoverable . .														
	Amount collected														
	Balance														

We declare the entries in the above Account to be true, just, and complete; and in verification thereof, we have hereunto subscribed our names, this day of 18 .

} *Overseers.*

I find the Balance of this Account to be Pounds Shillings and Pence, against (*or* in favour of, *as the case may be*) the Overseers who have signed this Account [and I certify that amount to be due from them].

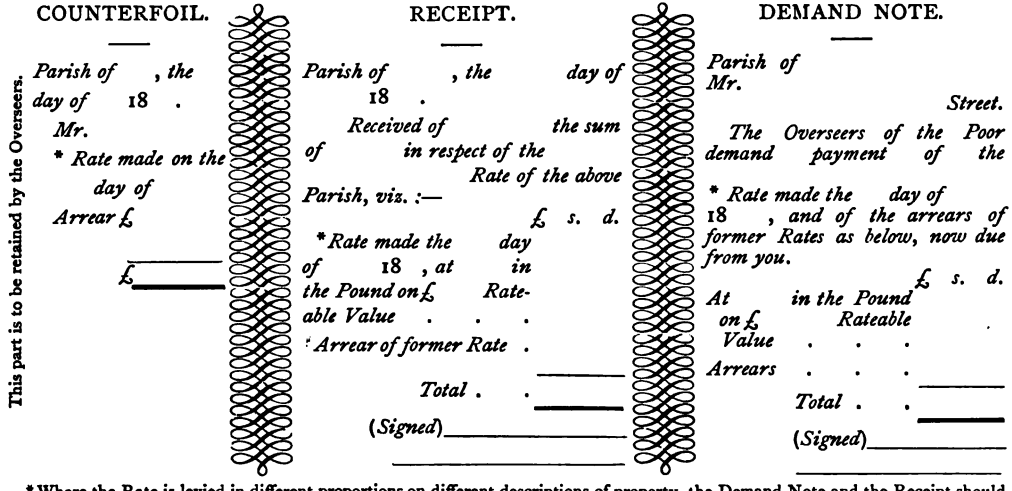
Dated . *Auditor.*

* Here insert the amount of the Rates made during this Half-Year.

† Where the Rate is levied in different proportions on different descriptions of property, the total rateable value, the rate in the Pound, and the total amount assessed in respect of each description of property, should be shown separately.

FORM (No. 3.)

Rate Receipt Check Book.


COUNTERFOIL.
RECEIPT.
DEMAND NOTE.
This part is to be retained by the Overseers.
Parish of , the day of 18 .
Mr.
* Rate made on the day of
Arrear £
£
Parish of , the day of 18 .
Received of the sum of in respect of the Rate of the above Parish, viz. :—
£ s. d.
* Rate made the day of 18 , at in the Pound on £ Rateable Value . . .
Arrear of former Rate .
Total . .
(Signed)
Parish of
Mr.
Street.
The Overseers of the Poor demand payment of the
* Rate made the day of 18 , and of the arrears of former Rates as below, now due from you.
£ s. d.
At in the Pound on £ Rateable Value . . .
Arrears . . .
Total . .
(Signed)

* Where the Rate is levied in different proportions on different descriptions of property, the Demand Note and the Receipt should show the description of property in respect of which the amount due is assessed: thus, under the Lighting and Watching Act (3 & 4 Wm. 4, c. 90) it may be instead of "on £ Rateable Value," "At in the Pound on £ Rateable Value of property other than land:" "At in the Pound on £ Rateable Value of land."

And in such cases the Counterfoil should also show in respect of which description of property the money was received.

FORM (No. 4).

The *Rate Collecting and Deposit Book.*

PARISH OF . Collector.

RECEIPTS.						DEPOSITS.					
Date of Receipt.	Date of the Rate, and that of the Arrears, if any.	No. of Receipt.	* Amount.			Date.	Initials of the Overseer with whom deposited.	With whom deposited or to whom paid.	Amount.		
			£	s.	d.				£	s.	d.

* When the Collector deposits or pays any sum he shall carry out the total amounts in this Column against the entry of the sum in the Deposits; and when he deposits money with the Overseer he shall request him to insert his initials in the proper Column.

FORM (No. 5).

The Collector's Monthly Statement (*Rate).*

PARISH OF . Month of , 18 .

Drs.	The Ratepayers in account with the Collector.					*Crs.*		
	£	s.	d.		£	s.	d.
Recoverable arrears, as per last month's statement .				Amount of Rates collected since last month's statement			
Amount of rate allowed on the day of .				Ditto legally excused			
				Ditto irrecoverable			
				Ditto recoverable			
Total				Total			

Dr.	The Collector in account with the Overseers.					*Cr.*		
	£	s.	d.	* Initials of the Overseers.		£	s.	d.
Balance (if any) in the Collector's hands at the end of last month					Amount deposited with the Overseers or their Banker -			
Amount of Rates collected since								
					Balance (if any) in the Collector's hands			
Total . . .					Total . . .			

Dated , 18 .

Collector.

Received the day of , 18 .

Overseer.

* Place for the initials of the Overseer who, having received the money, receives this statement from the Collector.

The Statements received by the Overseers are to be preserved by them, and laid before the Auditor.

FORM (No. 6).

The Collector's Unpaid Rates Statement (Rate).

PARISH OF .

Showing the Number of Rates made during the Half-Year last ended, with Dates of their Allowance, and the Names of the Parties rated who are in arrear in respect of the undermentioned Rates made previous to and during the Half-Year ended (Lady *or* Michaelmas) Day immediately before that in course of Collection on that Day.

The Numbers of Rates allowed during the Half-Year ended at last [ ].
Dates of the Allowances .

NAMES OF PERSONS IN ARREAR.

Date of the Rate.	Number in Rate Book.	Name of the Person Assessed.	Amount of Rates.	Reason why not paid.
			£ s. d.	

Dated , 18 .
Shown to me this day of , 18 . Collector.

{ One of the Overseers of the Parish aforesaid.

And to me this day of , 18 . Auditor.

In any case in which the provisions of the Act 54 Geo. III., c. 170, s. 11, are applicable, if the Collector should be provided with a list of persons legally excused by a written order of the Justices, and whose names have been duly struck out of the rate by such Justices, in conformity with that statute, with the numbers placed in the Rate Books against their names, it will be sufficient as to the fourth column of this Form, to insert therein the total amount excused from each rate; and it will not be necessary to insert the numbers or the names of the persons so excused in the second and third columns respectively.

FORM (No. 7).

Audit District.

UNION. PARISH.

A STATEMENT of the AUDITOR for the Half-Year ended , 18 , in reference to the Books required to be kept by the Officers of the above-mentioned Parish, as regards the Rate.

Overseer. *Collector.*

The Overseer and the Collector above-named attended the Audit.*

OBSERVATIONS.

Rate Book.	
Rate Receipt and Payment Book.	
Rate Receipt Check Book.	
Collecting and Deposit Book.	
Monthly Statement.	
Unpaid Rates Statement.	
The Audit of the above Books was concluded the day of 18 .	

Date 18 . *Auditor.*

Against the name of any Book contained in this Statement which is not kept at all, or is imperfectly kept, the Auditor is to write in the former case "not kept," and in the latter "imperfectly." In case of any Book being imperfectly kept, the general nature of the imperfection to be set forth *on the other side*, together with such observations as the Auditor considers requisite. Where there is no defect, the Auditor should state the fact. He is also to report whether any paid officer has in any respect disobeyed, neglected, or departed from any of the regulations of this Order applicable to his office.

* If this is not so, alter the Statement according to the fact.

Given under the seal of office of the Local Government Board, this twentieth day of March, One thousand eight hundred and seventy-nine.

JOHN LAMBERT, Secretary. G. SCLATER-BOOTH, President.

INDEX.

ACCOUNTS of overseers, assistant overseers, and collectors, 118—154, 177, 178, 180, 208, 229; orders of Poor Law Board as to, 229, 259; balancing of, 139; notice of audit of, 140, 141; deposit of, prior to audit, 140; notice of time and place of audit and inspection of, by ratepayers, 140; penalties for neglecting to make up, 141; production of, at audit, 141, 142; declaration as to, 142, 143; duties of auditor with regard to audit of, 143—146, 177, 178, 180, 208; certificate of auditor as to sums due upon, 146; appeals against disallowances, &c., in, 147, 148; penalty for unlawful entries in, 149, 150; custody of, 150, 151. *See* also Books, and Special Rates.

AGREEMENTS by parishes as to costs of appeals against poor rates, 102, 103; voluntary, for payment of rates by owners instead of occupiers, 105—108; by owners rated under order of vestry to pay the rates, whether hereditaments are occupied or unoccupied, 99, 107, 178, 179.

ALLOWANCE of poor rate, 95, 96; of watch rate, 180.

ALLOWANCES by auditor, appeals against, 147, 148.

APARTMENTS, owners of houses wholly let out in, when to be rated, 101.

APPEAL against appointment as overseer, 9; to quarter sessions against valuation lists, 56, 57; against poor rates, 57—63, 101—103; by overseers against borough rate, 176; by persons rated to separate borough rate, 177; watch rate, 180; against disallowances, &c., by auditor, 147, 148; against basis of county rate, 170; against county rate, 171, 172.

APPOINTMENT as overseers for parishes, 1—9; for place formerly extra-parochial, 2; time of, 4; who may be appointed, 1, 2, 5—9; number to be appointed, 1, 5; exemptions from, 6, 7; disqualifications for, 7—9; appeal against, 9; in case of death, removal, or insolvency before expiration of office, 9, 10.

APPOINTMENT as assistant overseer, 11—18; by justices after nomination and election by vestry, 11, 12; not invalidated by non-residence, 12; disqualification of overseer for, 12; sanction of Local Government Board not required to, 13; revocation of, by vestry, 14.

Collector of poor rates, 18—22; mode of, 19; qualification for, 19, 20; disqualifications for, 24.

Temporary substitute for assistant overseer appointed by guardians and for collector, 16, 23.

Vestry clerk, mode of, 24, 25; disqualifications for, 28; validity of, may be raised by *quo warranto*, 29.

Unpaid parish constable, 194—197; paid parish constable, 197—199.

ASSESSMENT of woods and plantations, 63—66, 72, 84, 85; rights of sporting and fishing, 66—69, 73, 84—86; of mines, 69—73, 84, 86, 87; exemptions from, 80—88.

ASSESSMENT COMMITTEE, appointment and constitution of, 43; powers of, to direct new valuation, 51; when new or supplemental valuation lists to be transmitted to, 51, 52; meetings of, to hear objections to lists, 53, 58; amendment of list after approval by, 58; when may appear as respondents to appeals against rates, 59; to alter valuation in case of successful appeal, 59; powers of, to procure map or plan of parish, 76; returns to be furnished to, 77, 78; inspection of minutes of, 78.

ASSISTANT OVERSEER, appointment of, 11—18; tenure of office of, 11—17; office of, not to be held by overseer, 12; duties of, to be specified in resolution of vestry, 13; revocation of appointment of, 14; dismissal of, 14; vacation of office by, 14—17; securities of, 31—34; accounts of, 118—154, 177, 178, 180, 208, 260; balancing of books and accounts by, 139, 140, 265; duties of, with regard to audit, 141—143, 177, 178, 180, 266; to obey directions of majority of overseers, 226; superannuation of, 227, 228.

ATTORNEY'S bill of costs, when to be paid, 126, 127; taxation of, 127.
AUDIT of accounts of overseers, assistant overseers, and collectors, 140—149, 177, 178, 180, 208, 224; notice of, 140, 141; deposit of books and accounts prior to, 140; notice of time and place of, by overseers, 140, 141; attendance at, and production of books, &c., 141, 142; duties of auditor with regard to, 143—146, 177, 178, 180, 208; certificate of auditor as to sums due, 146; appeals against disallowances, &c., 147, 148; recovery of moneys, &c., certified by auditor to be due, 148, 149, 178; extraordinary or special audit, 145, 146; accounts under Public Health Act, 208. *See* also Special Rates.
AUDITOR, duties and powers of, with regard to audits, 143—146, 177, 178, 180, 208; extraordinary or special audit, 145, 146; powers of, as to requiring attendance at audit and production of books, &c., 141, 142; certificate of, as to sums due, 146; appeals against disallowances, &c., by, 147, 148; recovery of moneys, &c., certified to be due by, 148, 149, 178; form of statement of, as to books kept, 276. *See* also Special Rates.

BALANCE SHEET OF OVERSEERS' RECEIPTS AND PAYMENTS, 128; exemplification of, 246.
BALANCING of books and accounts, 124, 139, 140, 265.
BANKRUPTCY of overseer, 9; of sureties of parochial officers, 31; of ratepayer, recovery of poor rate in case of, 109.
BASIS of county rate, 168—171.
BATHS and wash-houses, expenses of, 222.
BILL OF COSTS, when to be paid, 126, 127; taxation of, 127.
BOARD of guardians. *See* Guardians.
BODIES, dead, cast on shore, 225, 226.
BONDS of parochial officers. *See* Securities.
BOOKS of overseers, assistant overseers, and collectors:—rate book, 89—94, 120—124, 241, 242, 269; overseers' receipt and payment book, 124—127, 244, 271; balance sheets of overseers' receipts and payments, 128, 246; rate receipt check book, 128—131, 248—250, 272; instalment rate receipt check book, 132—134, 251; general receipt check book, 134, 252; collecting and deposit book, 136,

BOOKS—*continued.*
255; monthly statements book, 136, 137, 256, 274; unpaid rates statement, 138, 257, 264, 275; terrier of parish property, 138, 139, 253; inventory of stock, moneys, &c., 139, 254; register of owners and proxies, 161—164, 258. *See* also Accounts and Audit, and Special Rates.
BOOKS, PARISH, depositories for, 36, 37; custody of, 150, 151.
BOROUGH rate, 174—179.
BURGESSES, lists of, 186—190.
BURIAL ACTS, duties under, 211, 212.
BURIAL of bodies cast on shore, 225, 226.
BURIAL grounds, closed, expenses of maintaining, 212; of burial boards, exemption of, from assessment to poor rate, 83.

CERTIFICATE as to rate receipt check book, 130, 249.
CHAIRMAN of vestry meeting, 41.
CHAPELS AND CHURCHES, exemption of, from assessment to poor rate, 82, 83.
CHARITABLE INSTITUTIONS not exempt from assessment to poor rate, 88.
CHURCHWARDENS, ex-officio overseers, 10; duty of, as to application for putting in force Vestry Act, 25; convening vestry meetings by, 38; office of, and that of overseer may be held jointly, 11.
CLERK TO THE GUARDIANS, custody of valuation lists by, 78; in case of loss of valuation list, to give certified copy of it, 79; duties of, with regard to monthly statements of collectors of poor rates, 137; objections as to claims of owners to vote in election of guardians, 164.
COLLECTING AND DEPOSIT BOOK, 136; form and exemplification of, 255; for special rates, 263, 273.
COLLECTOR OF POOR RATE, appointment and tenure of office of, 18—23; securities of, 31—34; disqualification of, for appointment as vestry clerk, 28; accounts of, 118—154, 177, 178, 180, 208, 262; superannuation of, 227, 228; to obey directions of majority of overseers, 226.
COLLECTION of poor rate, 103—109; of rates under Public Health Act, 207; county rate in divided parishes, 173, 174; borough and watch rates, 176—181.

COMMISSIONERS OF PAVING, &c., inspection of poor rate by, 117.
COMMISSIONERS UNDER ASSESSED AND INCOME TAX ACTS entitled to inspect or take copies of poor rate, 116, 117.
COMPANIES, demand of poor rate and service of summons on, for non-payment of rate, 111.
CONSTABLES, PARISH, appointment and expenses of, 194—201.
CONTRIBUTION ORDERS of guardians, 43, 155, 156; of sanitary authorities, 202—208; of town councils, 175—178, 179.
CONTRIBUTIONS by Government in aid of poor rates, 76, 81, 82; to burial board, 211; highway board, 209—211; school board, 212—214; rural sanitary authority, 202—208; to borough rate, 175—178.
CORPORATIONS, votes of, at vestry meetings, 40; for election of guardians, 164, 165; demand of poor rate and service of summons on, for non-payment of rate, 111.
COUNCILLORS, lists of persons qualified to be, 189, 190.
COUNTY RATE, basis or standard of, 168—171; appeals against, 171, 172; payment of, 172, 173; in divided parishes, 173, 174.
CROWN PROPERTY, exemption of, from assessment to poor rate, 76, 80—82.
CUSTODY of parish books and documents, 150, 151; securities of parochial officers, 33; valuation list, 55, 78.

DEAD BODIES cast on shore, 225, 226.
DEBTS of overseers, 126, 127.
DECLARATION as to accounts, 142, 143; as to poor rate, 94, 95.
DEMAND NOTE, 131; form and exemplification of, 248; for special rates, 272.
DEPOSIT of new or supplemental valuation list, 51, 52.
DEPOSITORIES for parish books, 36, 37; provision of, by overseers, 37.
DISALLOWANCES by auditor, appeals against, 147, 148.
DISQUALIFICATIONS for appointment as overseers, 7—9; as vestry clerk, 28; as collector of poor rates, 24; as assistant overseer, 12—14; as parish constable, 196; as burgesses, 189.

DISTRAINT of goods in case of non-payment of poor rates, 111—114; of watch rates, 181.
DIVISION of poor rate, 92, 93.

EDUCATION ACTS, duties under, 212—218.
ELECTIONS OF GUARDIANS, duties of overseers with regard to, 160—165; registry of ratepayers, 160, 161; registry of owners and proxies, 161—164, 258; appointment of officers of corporation, &c., to vote, 164, 165; production of rate book for purposes of, 165; publication of lists of guardians elected, 165.
ENFORCING payment of poor rate, 109—115.
EXEMPTIONS from assessment to poor rate of Crown property, 76, 80—82; churches, chapels, &c., 82, 83; scientific and literary institutions, 83; stock-in-trade, 83; certain corporation property in boroughs, 87; tolls and toll-houses on turnpike roads, 83; county and borough lunatic asylums, 83; burial grounds of burial boards, 83; telegraph wires, &c., of post office, 83; Sunday and ragged schools, 84; under local Acts, 88. *See* also Disqualifications.
EXPENSES of constables, 200, 201; of making out jury lists, 193; of registration of voters, 184, 186; of making out burgess lists, 190; lists of persons qualified to be councillors, 190; under Union Assessment Committee Acts, 57, 73—76; under Public Health Act, 202—208; of burial grounds, 211, 212; of lodging-houses for labouring classes, 223, 224; of public parish improvements, 222, 223; of public libraries and museums, 221, 222; baths and wash-houses, 222; fences of closed churchyards, 212; fire engines, 226; school attendance committees, 215, 216.

FENCES of closed churchyards, expenses of maintaining, 212.
FIRE ENGINE, &c., provision of, 226; cost of maintenance of, 226.
FISHING, assessment of rights of, 66—69, 73, 84—86.
FORM of valuation list, 44; certificate as to rate receipt check book, 130, 249; notice as to audit and inspection of books and accounts, 140, 141.
FORMS of books and accounts, and exemplifications, 241—258, 269—276.

GAME, assessment of rights of sporting, 66—69, 73, 84—86.
GENERAL RECEIPT CHECK BOOK, 134; form and exemplification of, 252.
GENERAL EXPENSES of rural sanitary authority, 203.
GOVERNMENT CONTRIBUTIONS in aid of poor rates, 76, 80—82.
GROSS ESTIMATED RENTAL, definition of, 45—48.
GUARDIANS, appointment of collectors of poor rates by, 18—23; security to be given to, by collectors and assistant overseers, 31—34; may put in suit bond of assistant overseer, 34; appointment of assessment committee by, 43; original valuation list to be retained for use of, 55; powers of, with regard to loans for defraying costs of valuations, 75, 76; the revision of map or plan of parish, 76; as to weekly or fortnightly instead of monthly statements of collectors, 137; payment of moneys, &c., certified by auditor to be due to treasurer of, 148, 149; contribution orders of, 43, 155, 156; election of, 160—165; powers of, as rural sanitary authority, 202—208.

HEADING OR TITLE OF POOR RATE, 90, 91.
HIGHWAY ACTS, duties under, 209—211.
HOSPITALS not exempt from assessment to poor rate, 88.

ILLEGAL CHARGES, penalty for paying, out of parochial rates, 149, 150.
IMPROVEMENTS, public parish, expenses of, 222, 223.
INSOLVENCY of overseers, 9; sureties of parish officers, 31.
INSPECTION of minutes of assessment committee, 78; valuation of valuer, 78; valuation lists, 78; poor rate, 115—117, 175, 179, 190, 208, 214; of burgess lists, 187, 189.
INSTALMENTS, poor rate, heading or title of, when payable by, 91; form of rate book when poor rate payable by, 92, 242; collection of poor rate payable by, 103, 104.
INSTALMENT RATE RECEIPT CHECK BOOK, 132—134; form and exemplification of, 251.
INSTITUTIONS, literary or scientific, exemption of, from assessment to poor rate, 83; charitable, non-exemption of, 88.
INVENTORY OF STOCK, MONEYS, AND EFFECTS, 139; form and exemplification of, 254.

JOINT STOCK COMPANIES, demand of poor rate, and service of summons on, for non-payment of rate, 111.
JURY LIST, 190—193.
JUSTICES, appointment of overseers by, 1—9; assistant overseers, 11—14; excusal of poor rate by, on the ground of poverty, 115; order of, as to relief, 157; as to constables' expenses, 200, 201; allowance of poor rate by, 95, 96; of watch rate, 180.

LIBRARIES and museums, expenses of, 221, 222.
LIGHTING and Watching Act, duties under, 218—220.
LISTS of parliamentary voters, 182—186; of burgesses, 186—190; of persons qualified to be councillors, 189, 190; of jurors, 190—193; of paupers, 159.
LITERARY AND SCIENTIFIC INSTITUTIONS, exemption of, from assessment to poor rate, 83.
LOANS for defraying costs of valuations, 75, 76.
LOCAL GOVERNMENT BOARD, order of, as to appointment of assistant overseers, 14—17; of collector of poor rates, 18—23; of vestry clerks, 24—28, 29; of person to make map or plan of parish, 76; sanction of, as to provision of vestry rooms, 35, 36; of parochial offices, 36; powers of, with regard to the determination of appointment and removal of assistant overseers, 14—17; of collectors of poor rates, 22—24; orders of, relating to accounts of overseers, assistant overseers, and collectors, 118, 178, 229, 259; appeal to, against disallowances, &c., 147, 148; sanction of, to payment of debts contracted by overseers, 126.
LODGINGS, owners of houses wholly let out in, when to be rated, 101.
LODGING-HOUSES for labouring classes, expenses of, 223, 224.
LUNATIC ASYLUMS, assessment of, to poor rate, 83.
LUNATICS, duties as to, 225.

MAP OF PARISH, revision of, 76.
MASTER OF WORKHOUSE, disqualification of, for appointment as overseer, 7; assistant overseer, 13; collector of poor rates, 24; vestry clerk, 28; parish constable, 196.

MEDICAL OFFICERS, duties of, with regard to orders of overseers, 158.
MEETINGS OF VESTRY, 37—42.
MINES, assessment of, to poor rates, 69—72, 84, 86, 87.
MINUTES of assessment committee, inspection of, 78; of vestry meetings, 42.
MONTHLY STATEMENTS, BOOK OF, 136, 137; form and exemplification of, 256; for special rates, 264, 274.
MORTUARIES, provision of, 212.
MUSEUMS, expenses of, 221, 222.

NEW VALUATION LISTS. *See* Valuation Lists.
NOMINATION by vestry of overseers, 5, 6; of assistant overseers, 11, 12.
NOTICE of vestry meetings, 38, 39; of deposit of valuation lists, 52; of objections to valuation list, 53; of meeting of assessment committee to hear objections, 53; of appeal to quarter sessions against valuation list, 56, 57; of amendment of valuation list after approval, 58; of appeals against poor rate, 59, 101, 102, 103; against watch rate, 177; of auditor as to audit, 140; by overseers of time and place of audit, and inspection of accounts, 140, 141, 265.

OBJECTIONS to valuation lists. *See* Valuation lists.
OCCUPIERS, names of, to be entered in poor rate, 93, 94; rating of owners instead of, 97—101, 178, 179; payment of poor rate by successive, 104, 105; by occupiers of tenements let for short terms, 105; voluntary agreements for payment of poor rate by owners instead of, 105—108; distraint on goods of, in cases of liability of owners, 113, 114.
OFFICES, parochial, provision of, 36.
OVERSEERS, for what places may be appointed, 1—4; number, when, and by whom to be appointed, 1—6; appointment of non-resident persons as, 5, 6; appointment of, in places formerly extra-parochial, 2; exemptions from appointment as, 6, 7; disqualifications for appointment as, 79; appointment of women as, 9; indictment of, for refusal to serve, 9; appeal against appointment as, 9; appointment of, in case of death or removal of overseers before expiration of office, 9; may be guardians of same

OVERSEERS—*continued.*
parish, 10; churchwardens, ex-officio, 10; responsibility of, when assistant overseer or collector appointed, 226.
When application to be made by, for putting in force Vestry Act as to Vestry clerk, 25; as to vestry room, 35; powers of, with regard to provision, furnishing, fitting up, and maintaining vestry room and parochial offices, 35, 36; provision of depositories for parish books, 36, 37; providing and maintaining fire engine, ladders, &c., 226; provision of mortuaries, 212.
Signature of notice of vestry meeting by, 38; minute books for vestry to be provided by, 42.
OVERSEERS, duties and powers of, under Union Assessment Committee Acts, 43—79; as to poor rates, 80—117; as to allowing inspection of poor rates, 115—117, 178, 179; custody, &c., of parish books, 150, 151; books and accounts as to special rates, 152—154; contribution orders of guardians, 155, 156; of town council, 175—180; relief of the poor, 157—159; election of guardians, 160—165; parish houses and lands, 166, 167; appointment and expenses of parish constables, 194—201; county rates, 168—174; borough and watch rates, 174—181; lists of parliamentary voters, 182—186; burgess lists, 186—190; lists of persons qualified to be councillors, 189, 190; jury lists, 190—193; lists of paupers, 159; under Public Health Act, 202—208; under Highway Acts, 209—211; Burial Acts, 211, 212; Education Acts, 212—218; Lighting and Watching Act, 218—220; Public Libraries and Museums Act, 221, 222; Public Baths and Wash-houses Act, 222; Lodging-houses for labouring classes, 223, 224; as to lunatics, 225; dead bodies cast on shore, 225, 226; as to purchase of fire engines, 226.
OVERSEERS, payment of debts contracted by, 126, 127; reimbursement of moneys advanced by, 127; directions of, as to moneys collected by collector, 135. *See* also Accounts and Audit.
OWNERS, rating of, to poor rate, instead of occupiers, 97—101; to borough rate, 178, 179; to watch rate, 179; voluntary agreement by, for payment of poor rates instead of occupiers, 105—108; of houses wholly let out in apart-

OWNERS—*continued.*
ments or lodgings, when to be rated, 101; distraint on goods of occupiers in cases of liability of, for poor rate, 113, 114.

PARISH BOOKS, depositories for, 36, 37; custody of, 150, 151.
PARISH CONSTABLES, appointment, expenses, &c., of, 194—201.
PARISH HOUSES AND LANDS, 166, 167.
PARISH (PUBLIC) improvements, 222, 223.
PARISH, map or plan of, 76.
PARISH PROPERTY, terrier of, 138, 139, 253.
PARLIAMENTARY electors, lists of, 182—186.
PAROCHIAL OFFICES, provision of, 36.
PAUPERS, lists of, 159.
PENALTIES, for refusal to attend assessment committee and produce books and give evidence, 77; refusal to allow inspection of minute book of assessment committee, 78; omission of, or mis-statement of names of occupiers in rate book, 93; for false declaration or omission to make declaration in rate book, 95; refusal to allow inspection of rates, 115—117, 176, 179, 208; omission to make up accounts, altering accounts, refusal to allow inspection of accounts, neglect to give notice of time of audit, and time and place of inspection of accounts, 141; failure to attend audit and produce accounts, 142; refusal to make declaration as to accounts, or making false declaration, 143; concealment of accounts at special audit, 146; failure to deliver over books, &c., 149—151; payment of illegal charges out of parochial rates, 149, 150; destroying, obliterating, or injuring parish books, 150, 151; non-payment of contribution orders of guardians, 155, 156; of rural sanitary authority, 207, 208; of orders of town council for contribution to borough and watch rates, 177, 179; neglect to comply with orders of justices as to relief, 157; neglect of duty as to lists of parish constables, 197; as to returns for basis of county rate, 168; non-payment of county rate, 172; of borough rate, 177; watch rate, 179; obstruction of collector with regard to county rate, 174; failure to produce rate books or valua-

PENALTIES—*continued.*
tions to town council, 176; neglect of duty as to lists of parliamentary voters, 182—184; burgess lists, 189; jury lists, 192, 193; burial of dead bodies cast on shore, 226. *See* also Rate Book.
PLAN of parish, revision of, 76.
POLL may be demanded at vestry meeting, 41.
POOR RATE, form of, 90—92, 241, 242; to be in accordance with valuation list, 79, 88, 89; contributions by Government in aid of, 76, 80—82.
Exemption from assessment of Crown property, 76, 80—82; churches and chapels, &c., 82, 83; scientific and literary institutions, 83; stock-in-trade, 83; certain corporation property in boroughs, 87; tolls and toll-houses, 83; lunatic asylums 83; Sunday and ragged schools, 84.
Assessment to, of woods and plantations, 63—66, 72, 84, 85; rights of sporting, 66—69, 73, 84—86; mines, 69—73, 84, 86, 87; charitable institutions, 88.
Period for which made, 89, 90; heading or title of, 90, 91; form of, 91, 92; when payable by instalments, 91; payable by instalments, rate books for, 92; division of, 92, 93; names of occupiers to be entered in, 93, 94; totalling of columns in rate book, 94; declaration as to, 94, 95; allowance of, 95, 96; when rate is deemed to be made, 96; publication of, 96, 97; rating of owners instead of occupiers to, 97—101; appeal against, 57—63, 101—103; notice of, 56, 57, 101, 102; costs of trial, 103; collection of, 103—109; payment of, by successive occupiers, and occupiers coming into unoccupied hereditaments, 104, 105; for new houses, not included in rate, 105; by occupiers of tenements let for short terms, 105; voluntary agreements for payment of, by owners instead of occupiers, 105—108; recovery of, in case of bankrupt, 109; enforcing payment of, 109—115; demand of rate, and service of summons for non-payment in case of person not residing in parish, 110, 111; in case of corporation, joint-stock, or other company, 111; in other cases, 111.
Evidence of making, and publication of rate, 111; distraint of goods in case of non-payment, 111—114; costs

POOR RATE—*continued.*
of warrant and distress, 112, 113; distraint of goods of occupiers in cases where owner is liable, 113, 114.
Excusal of, on the ground of poverty, 115; inspection of, 115—117, 208, 214.
POVERTY, excusal of poor rate on the ground of, 115; of watch rate, 180, 181.
PROPERTY, TERRIER OF PARISH, 138, 139; exemplification of, 253.
PUBLICATION of notices of vestry meeting, 38, 39; of poor rate, 96, 97; of watch rate, 180; of notices under Education Acts, 216, 217.
PUBLIC HEALTH ACT, duties under, 202—208.

QUALIFICATION for appointment as overseer, 1, 5, 6; assistant overseer, 11—13; collector of poor rates, 19, 20; vestry clerk, 28; parish constable, 195; for jurors, 190—192; burgesses, 187—189; councillors, 189; voting at vestry meetings, 39—41.

RAGGED SCHOOLS, definition of, 84; exemption of, from assessment to poor rate, 84.
RATE BOOK, 120—124; form and exemplification of, 241, 242; form of, for special rates, 269; mode of entering up, 120—124; when owner has agreed to pay rate, 122; when owner is rated instead of occupier, 122, 123; when rate is reduced on appeal, 123; balancing of, 124; production of, for purposes of election of guardians, 165; to town council for purpose of assessing borough and watch rates, 175, 179; to court for revision of burgess and councillors' lists, 190; totalling of columns in, 94; inspection of, 115—117, 175, 179, 208, 214; custody of, 150, 151. *See* also Poor Rate.
RATEABLE VALUE, to be set forth in valuation list, 44; definition of, 48, 49.
RATE COLLECTING AND DEPOSIT BOOK, for special rates, 263, 273.
RATE RECEIPT AND PAYMENT BOOK, for special rates, 261, 271.
RATE RECEIPT CHECK BOOK, 128—131; form and exemplification of, 248—251; demand note to be attached to receipts in, 131; for special rates, 262, 272.

RATING. *See* Poor Rate.
RECOVERY of moneys, &c., certified by the auditor to be due, 148, 149, 178; of poor rates, 109—115; of borough rate, 177; watch rate, 179—181; in case of bankruptcy, 109.
RE-DEPOSIT of altered valuation lists, 54; notice of, 54.
REDUCTION of rate on appeal, 123.
REGISTRY of ratepayers for the purpose of the election of guardians, 160, 161; of owners and proxies, 161—164; form and exemplification of, 258.
REIMBURSEMENT of moneys advanced by overseers, 127.
RELIEF, duties of overseers with regard to, 157—159.
RELIEVING OFFICER, disqualification of, for appointment as overseer, 7; assistant overseer, 13; collector of poor rates, 24; vestry clerk, 28.
RENTAL, gross estimated, definition of, 45—48; to be set forth in valuation list, 44.
RETURNS, &c., to be furnished to assessment committee, 77; to committee of justices for county rate basis, 168; to Education Department, as to schools, 214, 215.
REVISION of map or plan of parish, 76.
RURAL SANITARY AUTHORITY, expenses of, 202—208.

SALARY, of assistant overseer, to be determined by vestry, 11; of vestry clerk, to be fixed by Local Government Board, 28; of parish constable, 197—199.
SANITARY AUTHORITY, expenses of, 202—208.
SCIENTIFIC OR LITERARY INSTITUTIONS, exemption of, from assessment to poor rate, 83.
SCHOOLS, returns as to, 214, 215.
SECURITIES of collectors, assistant overseers, and vestry clerks, 31—34.
SOUTH WALES Highway Acts, 211.
SPORTING AND FISHING, assessment of rights of, 66—69, 73, 84—86.
SPECIAL EXPENSES of rural sanitary authority, 203—208.
SPECIAL RATES, order of Local Government Board as to books and accounts as to, 259; accounts of overseers as to, 260; rate book, 260; rate receipt and payment book, 261; rate receipt check book, 262; accounts of collector as

SPECIAL RATES—*continued.*
to rate book, 262 ; rate receipt check book, 263 ; collecting and deposit book, 263 ; monthly statements, 264 ; unpaid rates statement, 264 ; examination and closing of accounts as to, 265 ; audit of accounts as to, 266 ; forms of books for, rate book, 269 ; rate receipt and payment book, 271 ; rate receipt check book, 272 ; rate collecting and deposit book, 273 ; monthly statement book, 274 ; unpaid rates statement, 275.
STAMP DUTY on agreements for payment of rates by owners instead of occupiers, 100, 108 ; exemption of securities of parochial officers from, 33.
STANDARD of county rate, 168—171.
STOCK-IN-TRADE, exemption of, from assessment to poor rate, 83.
SUBSTITUTE, temporary appointment of, for assistant overseer and collector, 16, 23.
SUNDAY SCHOOLS, definition of, 84 ; exemption of, from rating to poor rate, 84.
SUPERANNUATION of collectors and assistant overseers, 227, 228.
SURCHARGES by auditor, appeals against, 147, 148.
SUSPENSION of assistant overseers and collectors, 15, 16, 22.
SURETIES of parochial officers. *See* Securities.

TAXATION of attorneys' bills, 127.
TERRIER of parish property, 138, 139 ; form and exemplification of, 253.
TIMBER, assessment of, to poor rate, 64—66, 72, 84, 85.
TITLE, or heading of poor rate, 90, 91.
TOLLS AND TOLL-HOUSES on turnpike roads, exemption of from assessment to rate, 83.
TREASURER of the guardians, payment to, of moneys, &c., certified by auditors to be due, 148, 149.

UNION ASSESSMENT COMMITTEE ACTS, duties, and expenses under, 43—79.
UNPAID RATES STATEMENT, 138 ; form and exemplification of, 257 ; for special rates, 264, 275.

VACATION of office by overseer, 9; assistant overseer, 13—17; collector of poor rate, 22, 23; vestry clerk, 29; parish constable, 199, 200.

VALUATION, production of, to town council, for purpose of assessing borough rate, 175.

VALUATION LIST to be made by overseers, 44; form of, 44; by whom to be signed, 44; new or supplemental, when to be made, 50, 51; to be in same form as original list, 51; deposit and transmission of, to assessment committee, 51, 52; objections to, 52, 53; meetings of assessment committee to hear objections to, 53, 58; correction of, by assessment committee, 53, 54; re-deposit of, and objections to altered valuation list, 54; approval of, by committee, 54, 55; custody of copies of, 55; production of, before justices, 55; appeals against, to quarter sessions, 56, 57; may be amended by assessment committee after approval, 58; notice of amendment of, to be given to overseers, 58; to be altered by assessment committee in conformity with decision on appeal, 59; contribution by Government in aid of poor rates, to be included in, 76; inspection of, 78; loss, injury, or destruction of original, 79; poor rate to be in accordance with, 79, 88, 89; borough rate to be estimated according to, 175.

VESTRY, nomination and appointment of assistant overseer by, 11—14; appointment of vestry clerk by, 24, 25, 28—30; powers of, to provide vestry rooms, 35, 36; parochial offices, 36; depositories for parish books, 36, 37.

VESTRY CLERKS, appointment of, 24—30; duties of, 25—27, 190; combination of offices, 28; disqualifications for office of, 28; salary of, 25, 28; tenure of office of, 28; filling vacancy in office of, 28; validity of appointment of, 29; securities of, 32.

VESTRY MEETINGS, notice of, 38, 39; special purpose of, to be specified in notice, 38; how to be published, 38, 39; by whom to be signed, 38; voting at, 39—41; proceedings at, 41, 42.

VESTRY ROOMS, steps to be taken to put in force Vestry Act so far as relates to, 35; borrowing money to provide, 35; furniture and fittings of, provision of, 36; cost of warming and lighting of, 36.

VOLUNTARY AGREEMENT, by owners for payment of rates instead of occupiers, 105—108.
VOTING AT VESTRY MEETINGS, 39—41.

WASH-HOUSES, PUBLIC, expenses of, 222.
WATCH RATE, 179—181.
WOMEN, appointment of, as overseers, 9.
WOODS and plantations, assessment to poor rate, 63—66, 72, 84, 85.

PRINTED AT THE OFFICE OF THE PUBLISHERS, ST. BRIDE'S.

Books and Forms

FOR

OVERSEERS AND COLLECTORS;
HIGHWAY
PARISH SURVEYORS, &c.

LONDON:

KNIGHT & COMPANY.

Poor Rate Books—14 lines on a page:

No. of Form.

1 Octavo.—*Size*:—13 *inches wide by* 6½ *deep.*

	Limp Binding. s. d.	Half-bound. s. d.
For 100 Names	1 8	——
200 ,, ...	1 10	——
320 ,, ...	2 0	——
430 ,, ...	2 3	——
570 ,, ...	2 6	——
650 ,, ...	2 9	3 6
800 ,, ...	3 0	4 0
1330 ,, ...	4 0	5 0
1600 ,, ...	4 6	5 6
2000 ,, ...	5 6	6 0
2400 ,, ...	6 0	7 0
2650 ,, ...	6 6	8 0

Poor Rate Books—15 lines on a page:

1 Octavo.—*Size*:—*13 inches wide by* 6½ *deep,* ruled Red and Blue.

	Limp Binding. s. d.	Half-bound. s. d.
For 100 Names	1 9 ...	——
200 ,, ...	2 0 ...	——
320 ,, ...	2 3 ...	——
430 ,, ...	2 6 ...	——
570 ,, ...	2 8 ...	——
650 ,, ...	3 0 ...	3 6
800 ,, ...	3 6 ...	4 0
1400 ,, ...	4 6 ...	5 0
1750 ,, ...	5 0 ...	6 0
2100 ,, ...	6 0 ...	7 0
2850 ,, ...	7 6 ...	8 6

Note.—Each Rate Book published by Messrs. Knight & Co. contains instructions as to the Making and Collecting of Poor Rates, and exemplifications of the mode of filling up the Rate Book under sections 3 and 4 of the Poor Rate Assessment and Collection Act, 1869.

Poor Rate Books—30 lines on a page :

No. of Form.

1 Quarto.—*Size* :—13 *inches wide by* 13 *deep.*

		Half-bound. £	s.	d.
For 1300 Names	... ...	0	6	6
2000 ,,	... .	0	8	0
2650 ,,	... ...	0	9	0
3300 ,,	... ...	0	10	0
4000 ,,	... ...	0	11	0
4650 ,,	... .	0	12	6
5300 ,,	... ...	0	14	0
6000 ,,	... ...	0	15	0
6650 ,,	... ...	0	16	6
7300 ,,	... ...	0	18	0
8000 ,,	... ...	1	0	0

Poor Rate Books—36 lines on a page :

1 Quarto.—*Size* :—*13 inches wide by 13 deep,* ruled Red and Blue.

	£	s.	d.
For 1675 Names	0	8	0
2500 ,, ...	0	9	6
3300 ,, ...	0	12	0
4250 ,, ...	0	14	0
5000 ,, ...	0	16	0
6000 ,, ...	0	18	0
6800 ,, ...	1	0	0
8600 ,, ...	1	4	0
10,300 ,, ...	1	10	0

Poor Rate Books—45 lines on a page :

1 Folio.—*Size* :—13 *inches wide by* 20 *deep.*

For 4300 Names
6400 ,,
8600 ,,
10,700 ,,
15,000 ,,
... ... Done to Order.

Note.—Each Rate Book published by Messrs. KNIGHT & Co. contains instructions as to the Making and Collecting of Poor Rates, and exemplifications of the mode of filling up the Rate Book under sections 3 and 4 of the Poor Rate Assessment and Collection Act, 1869.

Poor Rate Books for Two Instalments—15 lines on a page:

No. of Form.

1a Octavo.—*Size*:—15 *inches wide by* 7¼ *deep.*

	Limp Binding.		Half-bound.	
	s.	*d.*	*s.*	*d.*
For 150 Names	2	3	...	——
,, 260 ,, ...	2	6	...	——
,, 430 ,, ...	3	0	...	——
,, 650 ,, ...	3	6	...	4 0
,, 800 ,, ...	4	0	...	4 6
,,1400 ,, ...	4	6	...	5 6
,,1750 ,, ...	5	6	...	6 6
,,2100 ,, ...	6	6	...	7 6
,,2850 ,, ...	7	6	...	9 0
,,3500 ,, ...	9	0	...	11 0

Poor Rate Books for Two Instalments—30 lines on a page:

1a Quarto.—*Size*:—15 *inches wide by* 14 *deep.*

	Half-bound.		
	£	*s.*	*d.*
For 1300 Names	0	10	0
,, 2000 ,, ...	0	13	0
,, 2650 ,, ...	0	15	0
,, 3300 ,, ...	0	17	0
,, 4000 ,, ...	1	0	0
,, 4650 ,, ...	1	2	0
,, 5300 ,, ...	1	5	6
,, 6000 ,, ...	1	8	0
,, 6650 ,, ...	1	10	0
,, 8000 ,, ...	1	12	6

Note.—Each Rate Book published by Messrs. KNIGHT & Co. contains instructions as to the Making and Collecting of Poor Rates, and exemplifications of the mode of filling up the Rate Book under sections 3 and 4 of the Poor Rate Assessment and Collection Act, 1869.

Poor Rate Receipt Check Books:

4 With Demand Note, as required by the Order of the Local Government Board, dated June 14, 1875.

		s.	d.
Books containing	50 checks	0	10
,, ,,	100 ,, ...	1	4
,, ,,	150 ,, ...	1	8
,, ,,	200 ,, ...	2	4
,, ,,	250 ,, ...	3	2
,, ,,	300 ,, ...	3	6
,, ,,	400 ,, ...	4	6
,, ,,	500 ,, ...	5	6
,, ,,	600 ,, ...	6	9
,, ,,	800 ,, ...	9	0
,, ,,	1000 ,, ...	11	3

In ordering it should be stated whether the Rate is payable by Instalments or at One Collection.

If 6 Books of 200 and upwards are Ordered at the same time, the Name of the Union and Parish, together with particulars of Rate, will be inserted without Increase in the above charges.

The Poor Rate Assessment and Collection Act, 1869. (32 & 33 Vict., c. 41.)

1 Notice (to be affixed to Church and Chapel doors) of Vestry Meeting, to determine whether Owners shall be Assessed instead of Occupiers, under provisions of Sec. 4.... ... ...

1a Notice to Owners of Order of Vestry for rating Owners instead of Occupiers ... ...

1b Notice to Owners as to provisions of Act when Vestry have not made an Order for rating Owners instead of Occupiers .. ..

2 Agreement of Owner to pay Poor Rates for Hereditaments whether Occupied or not, Sec. 3 ... ...

3 Notice by Owner, when Order of Vestry is in force for rating Owners, as to payment of Poor Rate under Sec. 4 in respect of Premises whether Occupied or not. ... ...

4 Application of Overseers to Owners for *List of Names of Occupiers*, with form of list under Sec. 9 ...

} 3s. per quire.

		s.	d.
4a	Register of Agreements with index ... books of 1 quire	6	6
	,, 2 ,,	8	0

No. of Form.			£	s.	d.
2	Receipt and Payment Book	books of 1 quire	0	4	6
		,, 2 ,,	0	6	0
3	Balance Sheet of Receipts & Payments	... per quire	0	1	6
		books of 1 quire	0	5	0
4*a*	Instalment Receipt Check Books	... books of 200	0	1	0
4*sa*	Rate Receipt Books for Special Rates.				
5	General Receipt Check Books ...	... books of 200	0	1	0
6	Terrier of Lands, Tenements, etc.,	books of 1 quire	0	2	6
	Ditto, in sheets	.. per quire	0	1	6
7	Inventory of Funds, etc., half-bound,	books of 1 quire	0	2	6
	Ditto, in sheets	... per quire	0	1	6
6 & 7	Terrier and Inventory together ...	books of 1 quire	0	3	0
		,, 2 quires	0	4	6
8	Collecting and Deposit Book,	books of 1 quire	0	3	0
	limp circuit, 21 lines	,, 2 quires	0	4	0
		,, 3 quires	0	5	0
8*sa*	Ditto for Rates for Special Expenses of Sanitary Authorities.				
8*a*	Collecting and Deposit Book,	books of 1 quire	0	4	3
	limp, 40 lines	,, 2 quires	0	6	0
		,, 3 quires	0	7	6
9	Collectors' Monthly Statement ...	... per quire (48)	0	1	6
		books of 1 quire	0	4	6
		,, 2 quires	0	6	0
10	Ditto, Unpaid Rates Statement	... per quire (48)	0	1	6
		books of 1 quire	0	4	6
		,, 2 quires	0	6	0
10*a*	Overseers' Notice of Deposit of Books before Audit	per quire (48)	0	1	6

Rate Books, &c., for Special Expenses of Sanitary Authorities

(Required under the Public Health Act, 1875.)

	s.	d.
Notice of Intended Rate ... ... per quire	3	0
Rate Books, strongly half-bound ... 360 names, 4s. 6d.; 720	6	0
Ditto ditto ... 1080 names, 7s. 6d.; 1440	8	6
Rate Receipt Books, ... 100, 10d.; 150, 1s.; 200, 1s. 4d.; 250	1	8
Receipt and Payment Book, half-bound ... ... price	4	6
Overseers' Balance Sheet of Receipts and Payments per quire	3	0
Collecting and Deposit Books, bound in leather, 1 qr., 3s. 6d.; 2 qrs.	5	0
Collectors' Monthly Statement ... ... per quire	3	0
Unpaid Rates Statement ... ... ,,	3	0
Notice of Rate having been made ... ... ,,	3	0

Arrears of Rates:

	s.	d.
Notice of Poor Rate in Arrear, 1st June, Books of 100 with Counterpart	3	0
List of Persons in arrear of Rates on 20th July Books of 1 qr.	5	6
Ditto ditto Sheets per qr.	3	0
Order for excusal of Poor Rates on the ground of poverty, per qr.	3	0

Notice of Parish Meetings:

In Books containing the original Notice for affixing on Church and Chapel Doors, and also the copy thereof, in conformity to Act 1 Vict., c. 45.

	s.	d
Notice to call a Meeting to make a Rate for the Relief of the Poor in Books containing 50 each	2	3
Ditto ditto ,, 100 each	4	0
Notice of Magistrates' Allowance of a Poor Rate in Books containing 50 each	2	3
Ditto ditto ,, 100 each	4	0
Notice of Vestry Meeting ... in Books containing 50 each	2	3
Ditto ditto ,, 100 each	4	0

New Form for Registrars' Quarterly Return of Deaths:

Quarterly Return of Deaths to Overseers of the Poor, required under Sec. 11 of the Parliamentary and Municipal Registration Act, 1878 (41 & 42 Vict., cap. 26). In Books with counterfoil, each page ruled for 20 entries 2 0

The Prescribed Form for Valuation Lists:

Or for Supplemental Valuation Lists.

No. 2a, oblong, 15 inches wide, 11 inches deep, 15 lines on a page.

(The complete Form on each page.)

In Sheets, per Quire...	...	...	...	...	...	...	...	3	0
Cloth Cases to hold Valuation List				...	...	...	...	1	0
In Books, ¼ quire, 360 entries, limp binding						...	...	2	6
,, ½ ,, 720 ,,	,,					...	...	4	6
,, 1 ,, 1440 ,,	half-bound					...	...	7	6
,, 1½ ,, 2160 ,,	,,					...	...	8	6
,, 2 ,, 2880 ,,	,,					...	...	10	6
,, 3 ,, 4320 ,,	,,					...	...	12	6

No. 2b, upright, 11 inches wide, 15 inches deep, 36 lines on a page.

(The Form across Two Pages.)

In Sheets, per quire ...	...	...	...	...	...	...	...	3	0
Cloth Cases ...	...	...	...	...	...	...	each	1	0
In Books, ¼ quire, 430 entries, limp binding						...	..	2	6
,, ½ ,, 860 ,,	,,					...	...	4	6
,, 1 ,, 1720 ,,	half-bound					...	..	7	6
,, 1½ ,, 2580 ,,	,,					...	...	8	6
,, 2 ,, 3440 ,,	,,					...	...	10	6
,, 3 ,, 5160 ,,	,,					...	..	12	6

Any size to order.

A Form for Supplemental Valuation Lists:

Prepared by JAS. WM. WILSON, *Solicitor, and Clerk of the Louth Union.*

This Form has been carefully settled with a view to facilitate the preparation of Supplemental Valuation Lists, and also to assist Assessment Committees in examining the same, and tracing the alterations from time to time made in the Rateable Property of each Parish.

Clerks of such Committees frequently experience difficulty in examining Supplemental Valuation Lists, and in identifying the Rateable Property, in consequence of the careless manner in which such Lists are sometimes prepared, and by different modes being adopted in making them out. There is also the trouble of ascertaining that the Totals of the "Gross estimated Rental" and "Rateable Value" of a whole Parish contained in the Poor Rate tally with the Valuation List in force for the time being.

It is believed that this Form will entirely remedy these and other evils.

In Sheets, per quire	0	4	0
Books of 1 quire ...	0	8	6
,, 2 ,, ...	0	12	6

AN EXEMPLIFICATION of the working of the above Form has also been prepared ... ... each 0 0 2

LIST OF BOOKS, &c.,

For Special Rates,*

Required under the Order of the Local Government Board, dated 20th March, 1879.

The General Order of the Local Government Board as to Rate Accounts, addressed to Overseers of the Poor, together with the Board's Letter relating thereto ... ... per dozen — s. 2 d. 0

No. of Form.

1 Special Rate Book—

		s.	d.	
For	500 Entries. Price	3	6	15 lines on a page.
,,	750 ,, ,,	4	6	
,,	1,000 ,, ,,	5	6	
,,	1,500 ,, ,,	7	6	

1*a* (COMBINED) Poor Rate Book, incorporating Special Rate under Art. 3 of General Order—

		s.	d.	
For	500 Entries. Price	4	0	15 lines on a page.
,,	750 ,, ,,	5	0	
,,	1,000 ,, ,,	6	6	
,,	1,500 ,, ,,	8	6	

		s.	d.
2	Receipt and Payment Book. Strongly bound — Price	4	6
3	Rate Receipt Check Book—		
	200, with Demand Note ... . Price	2	6
	300 ,, ... ,,	3	6
	500 ,, ... ,,	5	0
4	Collecting and Deposit Book—		
	Books of One Quire, in limp binding... Price	3	6
	,, Two ,, ,, .. ,,	4	6
5	Collector's Monthly Statement ... ... Per quire	3	0
	Ditto, in Books, half-bound	4	6
6	Collector's Unpaid Rates Statement ... ... Per quire	3	0
	Ditto, in Books, half-bound	4	6

* The following are Special Rates (among others):—Lighting and Watching, Borough or Watch "Pound Rates," Burial Board Rates, Highway Rates (S. Wales), School Board Rates.

KNIGHT & CO., 90 FLEET STREET.

BOOKS AND FORMS

FOR

Highway Parish Surveyors and Collectors.

PRESCRIBED BY THE LOCAL GOVERNMENT BOARD.

---

1 **HIGHWAY RATE BOOK—**

	s.	d.	
For 100 Entries	2	0	15 lines on a page.
250 ,, ...	2	6	
500 ,, ...	3	0	
750 ,, ...	3	6	
1,000 ,, ...	4	0	
1,500 ,, ...	5	6	
2,000 ,, ...	6	6	

NOTE.—*The above sizes are kept in Stock, but any size may be ordered and will be sent in two or three days.*

1*a* **HIGHWAY RATE BOOK—**

For 1,500 Entries	7	0	36 lines on a page.
2,500 ,, ...	8	6	
3,500 ,, ...	10	0	
5,000 , ...	12	6	

(*See Note above.*)

2 **RATE RECEIPT CHECK BOOK,** with Demand Note—

100	1 6
200	2 6
250	3 0
500	5 0

*** Each Book has consecutive printed numbers on the Counterfoil, Receipt, and Demand Note, agreeably to the Circular of the Local Government Board.

(*See Note above.*)

---

		s.	d.
	REPAIRS EXPENDITURE ACCOUNT BOOK—		
3	Small size ... ... (This is intended for use in small Parishes where occasional labour only is employed. Where men are regularly employed, one of the following, suited to the periods of payment, should be used.)	3	6
3*a*	For Weekly Payments, to last for one year ... ... (Oblong 4to. Form, 53 openings Manual Labour Account.)	7	6
3*b*	For Fortnightly Payments, to last for one year ... ... (Oblong 4to. Form, 27 openings Manual Labour Account.)	5	0
3*m*	For Monthly Payments, to last for one year ... ... (Oblong Foolscap Form, 13 openings Manual Labour Account.) *The above are strongly bound, with projecting cloth edges for dividing the different sections of the book.*	6	0
3*w*	Improved Folio Form, for Weekly or Fortnightly Payments (In this book *the Four prescribed Forms appear on each opening*, thus showing the complete Week's or Fortnight's Account at a glance. There are 53 openings, lasting one year for weekly or two years for fortnightly payments.)	7	6
3*x*	**Knight's Complete Surveyor's Account Book,** Forms C to F, as prescribed	6	0
3*xx*	Do. do. do. Extra size	7	6
4	**RECEIPT and EXPENDITURE ACCOUNT—** Foolscap folio Half-bound	4	6
	Ditto, in sheets ... ... per quire	3	0
5	**STORES ACCOUNT—** Large Post oblong 4to., Half-bound	3	6
6	**FINANCIAL STATEMENT** for the Year per quire	3	0
	The same in Books for keeping Copies of the Return, for twelve years	4	0
	Forms not prescribed:—		
7	General Receipt Check Book ... ... books of 100	1	0
8	Notice of Rate having been made, in books with counterpart	1	6
9	Collecting and Deposit Book	3	0
9*a*	Collector's Monthly Statement ... ... per quire	1	6
9*b*	Collector's Unpaid Rates Statement ... ... ,,	1	6
10	Notice of Audit ... ... ,,	1	6

JAPANNED BOXES to hold the Books and Papers of Highway Parish Surveyors. With lock and 2 keys, and lettered on front "Highway Accounts." Size—16 in. by 12 in., and 10 in. high ... ... price 13 6

Now ready, price 3s. 6d.

The Order of Accounts for Highway Parish Surveyors.

EXEMPLIFIED

By GEORGE GIBSON, Esq., District Auditor.

The use of each Book required by the Order, and the requisite entries to be made therein are fully explained. The complete text of the Order together with the Board's Explanatory Letter are appended.

RECENT WORKS.

Baker's Magistrates' Pocket Guide.	2s. 6d.
Baker's Burial Laws.	8s.
Brooke's Churchwarden's Guide. 10th Edition.	5s.
Cattle Diseases Act and Orders in Council. 3rd Edition.	3s.
Drewry's Law of Trade Marks.	3s. 6d.
Fortescue's Licensing Cases.	3s. 6d.
Fry's Assessment Acts. 6th Edition.	8s. 6d.
Fry's Lunacy Laws. 2nd Edition.	21s.
Fry's Vaccination Acts. 6th Edition.	5s.
Glen's Highway Laws.	42s.
Glen's Law of Public Health. 9th Edition.	36s.
Glen's Highway Surveyors' Guide.	4s.
Glen's Law as to the Pollution of Rivers.	2s. 6d.
Glen's Law as to Registration of Births, Deaths, and Marriages. 2nd Edition.	5s.
Glen's Artizans and Labourers Dwellings Act.	3s. 6d.
Harries' Local Board Manual.	4s. 6d.
Hedley's Rating of Machinery. 2nd Edition.	10s. 6d.
Jackson's Practical Arbitrator.	6s.
Lumley's Law of Bye-laws.	10s.
Nicoll and Flaxman's Law of Registration, Parliamentary and Municipal. 2nd Edition.	8s. 6d.
Owen's Education Acts Manual. 16th Edition.	*In the Press.*
Owen's Manual for Elections by Ballot. 2nd Edition.	3s. 6d.
Owen's Overseers' Manual. 7th Edition.	4s. 6d.
Owen's Education Act, 1876. 4th Edition.	4s. 6d.
Rawlinson's Sewerage, Drainage, and Water Supplg.	3s.
Summary Jurisdiction Act and Rules. 3rd Edition.	1s. 6d.
Urlin's Legal Guide for the Clergy. 2nd Edition.	4s. 6d.
Whiteley's Licensing Laws.	5s.
Whiteley's Law as to "Off" Licenses.	1s. 6d.
Whiteley's Law of Weights and Measures.	6s.
Wilson's Practical Guide for Inspectors of Nuisances.	4s. 6d.

Complete Rate and Tax Calculator:

Or the Rate and Tax Maker's and Rate and Tax Payer's Companion; for calculating the Income and other Taxes, Poor Rates, Church Rates, Highway Rates, Water Rates, &c., containing upwards of 1,700 Calculations, and showing the value of any sum from 2*d.* to £1000, at One Farthing to Two Shillings and Sixpence in the Pound; arranged so as to render each sum a collectable amount. By JAMES VALENTINE WARD. Revised and recommended by GEORGE BARNES, Esq., District Auditor. Price 5*s.*

The Ready Reckoner of Acreage and Rental and The Assessment Calculator:

I. THE RECKONER OF ACREAGE AND RENTAL. By JOHN KIDD. Showing the value per acre when the acreage and rental are known; or the rent, when the acreage and value per acre are given; or the acreage, when the value per acre and rent are given; together with

II. THE ASSESSMENT CALCULATOR. By JAMES INSKIPP. A set of Tables showing at once the Rateable Value, after deducting from 2½ to 20 per cent. on Rentals £1 to £2000. Price 2*s.* 6*d.*, cloth.

Roberts' Rate Reckoner.

Showing at a glance the Amount of Deduction on any amount from 1*d.* to £500, at 15, 25, and 30 per cent. respectively, and the Net Amount of Rate payable by Owners for any Amount of Rates. By ALFRED JAMES ROBERTS, Vestry Clerk, Hammersmith. 8vo. cloth. Price 1*s.* 6*d.*

Roberts' Rate Reckoner (Extended):

These Tables (containing upwards of Twenty-five thousand Calculations) have been enlarged so as to meet all practical requirements, and will show each separate rate *complete* in itself, viz., on Rateable Values from 10*s.* to £1000, *Full Amount of Rate* and *Net Amount* to be collected after deducting 15, 25, or 30 per cent. (under Poor Rate Assessment and Collection Act). The Tables are separate for each Rate, complete on one opening, at from 1*d.* to 2*s.* 6*d.* in the Pound. By W. P. COCKBURN, Vestry Clerk, Hammersmith. Price 4*s.*

Each Rate sold separately, mounted on boards to hang up, at 1s. each.

Hills's Sheet Ready Reckoner:

Adapted for the use of Poor Law Officers and General Traders and Dealers. Price 6*d.*

With this Table, Clerks to Guardians and Relieving Officers can find out any given sum required, from One Farthing to Five Shillings, at a single glance. What is useful for this especial purpose is equally available for the use of Traders and Dealers. There is no Ready Reckoner existing so compact and so cheap.

Tables as to Repayment of Loans:

For the use of Local Authorities, &c., showing the equal annual amount of Repayment of Principal and Interest at 3 to 6 per cent. from 1 to 50 years. Price 1*s.* 6*d.*

Fry's Assessment Acts. Sixth Edition:

The Union Assessment Acts, 1862 to 1880, and The Rating Act, 1874; with Introduction, Notes, Circulars of the Poor Law Board and Local Government Board, Digest of Decided Cases, and Index. By DANBY P. FRY, Barrister-at-Law. Price 8*s.* 6*d.*

Local Government Board Orders; Poor Law Sanitary, Vaccination and Education:

This Volume contains the whole of the Orders now in force issued by the Poor Law Commissioners, the Poor Law Board, and the Local Government Board. The Circulars and other Explanatory Documents issued in relation to the Orders, Notes of Reference, and Index. Preceded by a Tabular Statement shewing the Order in force in each Union and Parish. Price 12*s.*

The Law of Public Health & Local Government. Ninth Edition:

Embracing the Public Health Consolidation Act, 1875, and all other Acts giving powers to Local Authorities. By W. CUNNINGHAM GLEN, late Principal of the Legal Department of the Local Government Board, and ALEX. GLEN, M.A. LL.B., Barristers-at-Law. Price 36*s.* Cloth, 42*s.* Law Calf.

The Churchwarden's Guide. Tenth Edition:

Edited by W. G. BROOKE, M.A., Barrister-at-Law. This Work is not only a Guide to Churchwardens, but forms also a complete Legal Text Book, with Tables of Statutes and Cases brought down to the present time, and including the Public Worship Regulation Act, &c. Price 5*s.*

The Practical Arbitrator:

Containing the Principles of the Law of Arbitration, Awards, Evidence, and Contracts. By CHARLES JACKSON, Surveyor and Arbitrator. Price 6*s.*

Knight's Annotated Model Bye-Laws of the Local Government Board:

Relating to Cleansing of Privies, New Streets and Buildings, Nuisances, &c., with Diagrams. Price 8s. 6d.

The Local Loans of England and Wales:

Including the whole of the Law and Practice in respect of Loans to Local Authorities. Price 21s.

Glen's Highway Surveyor's Guide.

SECOND EDITION.

Price 4s., Cloth.

THE POWERS AND DUTIES

OF

Surveyors of Highways,

AND OF OTHER AUTHORITIES,

WITH REGARD TO

THE MANAGEMENT OF HIGHWAYS,

By ALEX. GLEN, M.A., LL.B.,

Barrister-at-Law.

KNIGHT & CO., 90 FLEET STREET.

KNIGHT & CO.'S Catalogue of Authorized and other Books and Forms for the use of Local Authorities in England and Wales may be had on application. It contains Lists of Forms for Poor Law Unions, Urban and Rural Sanitary Authorities, Overseers and other Parish Officers, Highway Boards, Highway Parishes, School Boards, School Attendance Committees, Registrars, Returning Officers, (Parliamentary, Municipal, School Board, &c.), Bankruptcy Courts, the Clergy (Registers and Certificates), Burial Boards, Asylums, &c. It also contains a List of more than 1500 Blank Magisterial Precedents, including New Forms under the Summary Jurisdiction Act, 1879; a List of Official Books and Forms issued by Authority for Her Majesty's Stationery Office, which includes New Forms under the Factory and Workshop Act, 1878, and the Summary Jurisdiction Act, 1879, the Rules and Orders of the County Courts and other Courts of Law, &c.; and a List of Standard Works bearing upon Local Administration.

Crown 8vo., Price 3s. 6d.

THE

School Attendance Guide,

A HANDBOOK

FOR THE USE OF THE MEMBERS AND OFFICERS OF

LOCAL AUTHORITIES

ENGAGED IN THE WORK OF

COMPULSORY EDUCATION.

BY

J. HEPBURN HUME,

Clerk of the Ipswich School Board.

"An exceedingly valuable guide."—*School Board Chronicle.*
"A most useful, if not indispensable guide."—*Practical Teacher.*

LONDON:

Knight & Co., 90 Fleet Street, E.C.

Crown 8vo., Price 4s.

THE

POWERS AND DUTIES

OF

Surveyors of Highways

AND OF OTHER AUTHORITIES,

WITH REGARD TO

THE MANAGEMENT OF

The Public Highways.

BY

ALEXANDER GLEN, M.A., LL.B.,

BARRISTER-AT-LAW.

SECOND EDITION.

LONDON:

Knig[redacted]eet Street, E.C.